

EXCISE MANUAL

CENTRAL INDIA ADMINISTERED
AREAS

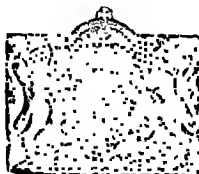
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RAILWAY LANDS

VOLUME I

LAWS, RULES AND FORMS

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PREFACE.

1. The two special Excise Laws, viz. :—(1) The Central India Administered Areas Excise Law, 1917 (for Administered Areas), and (2) The Central India, Gwalior and Rajputana Excise Law, 1922 (for Railway lands in Central India and Rajputana), which regulated all Excise dealings in Central India Administered Areas and in Railway lands, were with effect from the 1st August 1932 repealed and replaced by :—

(1) Excise Regulation (I of 1915).

(2) Opium Act (I of 1878).

(3) Dangerous Drugs Act (II of 1930).

These three enactments apply uniformly to all the areas to which the two special Laws were previously applicable and the Excise Law in the Administered Areas is now, with minor modifications, the same as that in force in the provinces of British India. During 1933 all the old Excise notifications were, after considerable revision and addition, reissued under the appropriate sections of the three Acts. In this revision the experience gained elsewhere, and particularly in the Central Provinces, of the working of the Regulation has largely been drawn upon.

2. The present Manual, which is the first of its kind to be prepared for the Administered Areas, deals only with spirits and hemp drugs. It contains the Law, the rules and notifications framed thereunder, and departmental and executive instructions for the guidance of Excise and other Officials. For the sake of brevity the departmental orders of the Excise Commissioner for the management of the Nowgong Distillery and of Warehouses have been omitted and printed separately as also the distillery and warehouse forms prescribed in those instructions. The remaining forms have been standardized and incorporated as an Appendix.

3. It is hoped that a simply drafted Excise Manual, apart from serving the requirements of Magistrates, Excise and Police Officers in the Administered Areas, may be of value as a model, or work of reference, to Central India States and possibly also to other Administered Areas. All Central India States have now a State Act incorporating the main provisions of the Opium and Dangerous Drugs Acts, but in many there is at present no Excise Act to regulate dealings in hemp drugs and spirits but only a number of executive orders of the Darbars. Certain of the Executive Instructions and Appendices have been drafted with this wider point in view.

4. In the revision of the notifications and in the preparation of this Manual I have to acknowledge the assistance received from Messrs. Jamna Pershad and Deoghare, Excise Inspectors, on deputation to Central India. I must also acknowledge my debt to the Excise Commissioners of the Central Provinces and United Provinces for much assistance derived from their Manuals.

R. M. CROFTON,

INDORE, C. I. :

The 2nd November 1934.

*Excise and Opium Commissioner in
Central India and Adviser on Excise
and Opium Affairs in Rajputana.*

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CENTRAL INDIA EXCISE MANUAL

CHAPTER I

THE EXCISE REGULATION, 1915

(REGULATION I OF 1915)

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REGULATION No. 1 of 1915.

A Regulation to consolidate and amend the Excise Law in force in Ajmer-Merwara, Coorg and British Baluchistan

(Received the assent of the Governor General on the 6th January, 1915, published in the Gazette of India on the 16th January, 1915, and in the Coorg District Gazette on the 1st February 1915)

[As modified up to the 1st May 1931]

WHEREAS it is expedient to consolidate and amend the law in the provinces of Ajmer Merwara, Coorg and British Baluchistan, relating to the import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs, It is hereby enacted as follows —

CHAPTER I

PREFLIMINARY

1 (1) This Regulation may be called the Excise Regulation, Short title
extent and
commencement
1915

(2) It extends to the provinces of Ajmer Merwara, Coorg and British Baluchistan*

Provided that the provisions of this Regulation relating to ~~tax~~ shall not apply to the province of British Baluchistan, and

(3) It shall come into force on such date* as the Chief Commissioner may, by notification, direct

2 In this Regulation, unless there is anything repugnant in the Definitions subject or context,—

(1) "beer" includes ale, stout, porter and all other fermented liquors usually made from malt

(2) to "bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or other similar receptacle for the purpose of sale, and "botting" includes re botting

- (3) "Excise Commissioner" means the officer appointed by the Chief Commissioner under section 7, clause (a) :
- (4) "denatured" means rendered unfit for human consumption in such manner as the Chief Commissioner may, by notification, prescribe : or, in the case of spirit imported from or in transit from British India or from an administered area to which this Regulation applies in such manner as may be prescribed by the Law and rules of the province or area of origin :
- (5) "excisable article" means any liquor or intoxicating drug as defined by or under this Regulation :
- (6) "Excise-officer" means a Collector or any officer or other person appointed or invested with powers under section 7 :
- (7) "excise-revenue" means revenue derived or derivable from any duty, fee, tax, penalty, payment (other than a fine imposed by a Court of law) or confiscation imposed or ordered under the provisions of this Regulation, or of any other law for the time being in force relating to liquor or intoxicating drugs :

¹[(8) "export" means to take out of the province :

Provided that, in the case of intoxicating drugs specified in sub-clauses (i), (ii) and (iii) of clause (II), it means to export inter-provincially, as defined in clause (l) of section 2 of the Dangerous Drugs Act, 1930] :

II of 1931.

2 * * * * *

²[(10) "import" means to bring into the province :

Provided that, in the case of intoxicating drugs specified in sub-clauses (i), (ii) and (iii) of clause (II), it means to import inter-provincially, as defined in clause (j) of section 2 of the Dangerous Drugs Act, 1930] :

II of 1930.

³[(11) "intoxicating drug" means—

- (i) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa* L.), including all forms known as *bhang*, *siddhi* or *ganja* ;
- (ii) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ;

¹This definition was substituted by s. 40 and Sch. II of the Dangerous Drugs Act, 1930 (2 of 1930).

²Clause (9) containing the definition of "Hemp plant" was omitted, *ibid.*

³This definition was substituted, *ibid.*

⁴This definition was substituted, *ibid.*

- (iii) any mixture, with or without neutral materials, of any of the above forms of hemp or any drink prepared therefrom, and
- (ii) any other intoxicating or narcotic substance which the Chief Commissioner may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug as defined in section 2 of the Dangerous Drugs Act, 1930,]
- (12) "liquor" means intoxicating liquor, and includes spirits of wine, spirit, wine, *tari*, beer, all liquid consisting of or containing alcohol, and any substance, which the Chief Commissioner may, by notification, declare to be liquor for the purposes of this Regulation
- (13) "manufacture" includes every process, whether natural or artificial, by which any exposable article is produced or prepared, and also redistillation and every process for the rectification, flavouring, blending or colouring of liquor
- (14) "notification" means notification in the local official Gazette
- (15) "place" includes house, building, shop, booth, tent, vessel, raft and vehicle
- (16) expressions referring to "sale" include any transfer otherwise than by way of gift
- (17) "spirit" means any liquor containing alcohol obtained by distillation whether it is denatured or not
- (18) "*tari*" means fermented or unfermented juice drawn from any kind of palm tree and
- [(19) "transport" means to move from one place to another within the province, provided that import and export from British Baluchistan from and to the territories administered by the Agent to the Governor General in Baluchistan as such Agent shall be deemed to be "transport"]

3 [Provision supplemental to the definition of "intoxicating drug"] Rep by the Dangerous Drugs Act, 1930 (2 of 1930)

4 The Chief Commissioner, * * * * *
may, by notification, declare what, for the purposes of this Regulation or any portion thereof, shall be deemed to be "country liquor" and "foreign liquor", respectively

* Power to declare what shall be deemed to be 'country liquor' and foreign liquor, respectively

¹This definition was substituted by s 40 and Sch II of the Dangerous Drugs Act, 1930 (2 of 1930)

²The words "with the previous sanction of the Governor General in Council" were omitted by s 2 and Sch I of the Devolution Act, 1920 (38 of 1920)

[Provided that, where the interests of any other Province may be affected, no such declaration shall be made without the previous sanction of the Governor General in Council.]

5. (1) The Chief Commissioner may, by notification, declare, with respect either to the whole province or to any specified local area, and as regards purchasers generally or any specified class of purchasers, and either generally or for any specified occasion, what quantity, of any excisable article shall, for the purposes of this Regulation, be the limit of a retail sale.

(2) The sale of any excisable article in any quantity in excess of the quantity declared in respect thereof under sub-section (1) shall be deemed to be a sale by wholesale.

6. Nothing contained in this Regulation, shall affect the provisions of the Sea Customs Act, 1878, or the Indian Tariff Act, 1894 (except section 6 thereof) or the Cantonments Act, 1910,² or any rule or order made thereunder. pro-VIII of 1878.
VIII of 1891.
XV of 1910.

CHAPTER II.

ESTABLISHMENT AND CONTROL.

and 7. The Chief Commissioner may, by notification, for the whole or for any specified part of the province,—

- (a) appoint an officer who, subject to such control (if any) as the Chief Commissioner may direct, shall superintend the administration of the Excise Department and the collection of the excise-revenue ;
- (b) appoint any person other than the Collector to exercise all or any of the powers and to perform all or any of the duties conferred and imposed on a Collector by or under this Regulation, either concurrently with, or in subordination to, or in exclusion of, the Collector, subject to such control as the Chief Commissioner may direct ;
- (c) appoint officers of the Excise Department of such classes and with such designations, powers and duties as the Chief Commissioner may think fit ;
- (d) order that all or any of the powers and duties assigned by or under this Regulation to any officer appointed under clause (c) shall be exercised and performed by any Government officer or any other person ;
- (e) delegate to the Excise Commissioner all or any of his powers under this Regulation ;
- (f) withdraw from any officer or person all or any of his powers under this Regulation ; and

¹This proviso was inserted by s. 2 and Sch. I of the Devolution Act, 1920 (38 of 1920).

²Now the Cantonments Act, 1924 (2 of 1924).

- (g) authorize the delegation by the Excise Commissioner or the Collector to any person or class of persons specified in such notification of any powers conferred or duties imposed upon him by or under this Regulation, or exercised or discharged by him in respect of the excise revenue under any other law for the time being in force

CHAPTER III

IMPORT, EXPORT AND TRANSPORT

- 8 The Chief Commissioner may, by notification,—

Power to prohibit
import export or
transport

- (a) * * * * prohibit through out the province or in any specified area thereof, the import or export of any excisable article,

- (b) prohibit the transport of any excisable article

[Provided that where the interests of any other Province may be affected, no notification shall be issued under clause (a) without the previous sanction of the Governor General in Council]

- 9 No excisable article shall be imported exported or transported, except—

Restriction on
import export or
transport

- (a) after payment of any duty of customs or excise to which it may be liable or execution of a bond for such payment, or

- (b) on compliance with such conditions as the Chief Commissioner may impose

- 10 No excisable article exceeding such quantity as the Chief Commissioner may prescribe by notification either generally or for any specified area shall be imported exported or transported except under a pass issued or deemed to be issued, under the provisions of this Regulation

Requirement of pass
for import export or
transport

Provided that in the case of duty paid foreign liquor such passes shall be dispensed with, unless the Chief Commissioner shall, by notification otherwise direct with respect to any local area

Provided further that nothing in section 9 or section 10 shall be deemed to prohibit the import, export or transport of any excisable article which is—

- (a) declared as such to the Railway Authorities and carried in their custody and not in that of a passenger, or

- (b) in transit to a place in Central India Gwalior or Rajputana or, in the case of opium to the Hyderabad State, or

¹The words with the previous sanction of the Governor General in Council, were omitted by s 2 an I Sch I of the Devolution Act, 1920 (38 of 1920)

²This proviso was inserted, *ibid*

(c) (1) accompanied by a pass granted by—

- (i) a Political Officer in Central India, Gwalior or Rajputana ; or
- (ii) any other officer specially empowered by the Chief Commissioner in this behalf ; or
- (iii) an officer empowered under the law of the State or other area of destination to issue such passes ; or
- (iv) in the case of spirit an officer in charge of a distillery authorised to issue spirit for consumption in the State or area of destination,

authorising conveyance by the most direct route and within a period specified therein from a place specified therein to a place similarly specified and within the State or area for the import into which of spirit, fermented liquor or hemp drugs, as the case may be, the officer granting it is empowered to grant passes, and

carried in securely sealed packages from and to the place, by the route, and within the period specified in the pass.

Passes for import,
export or transport.

11. (1) Except when otherwise directed by the Excise Commissioner, passes for the import, export or transport of excisable articles may be granted by the Collector.

(2) Such passes may be either general for definite periods and kinds of excisable articles, or special for specified occasions and particular consignments only.

Passes issued by
other authorities
may be deemed
passes granted under
this Regulation.

12. The Excise Commissioner may, by general or special order, direct, subject to such conditions (if any) as he may impose, that a pass granted by any authority in India shall be deemed to be a pass for any purpose under this Regulation.

CHAPTER IV.

MANUFACTURE, POSSESSION AND SALE.

License required for
manufacture of
excisable articles.

13. (a) No excisable article shall be manufactured or collected ;
- (b) no hemp ^{1*} * plant shall be cultivated ;
 - (c) no *tari*-producing tree shall be tapped and no *tari* shall be drawn from any tree ;
 - (d) no liquor shall be bottled for sale ;
 - (e) no distillery or brewery shall be constructed or worked ;
and

¹The words " or coca " were omitted by s. 40 and Sch. II of the Dangerous Drugs Act. 1930 (2 of 1930).

- (f) no person shall use, keep or have in his possession any materials, still utensil, implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than *tari*,

except under the authority and subject to the terms and conditions of a license granted in that behalf

Provided that no license as aforesaid shall be granted in any lands surrounded in whole or in part by State territory, provided further that the Chief Commissioner may, by notification declare that the provisions of this section shall not apply in any area specified in this behalf to the tapping of *tari* producing trees, or the drawing of *tari* under such conditions as he may prescribe

14 The Excise Commissioner may —

- (a) establish a distillery in which spirit may be manufactured under a license granted under section 13 on such conditions as the Chief Commissioner may impose, Establishment of licensing of distilleries and ware houses
- (b) discontinue any such distillery,
- (c) license, on such conditions as the Chief Commissioner may impose, the construction and working of a distillery or brewery,
- (d) establish or license a warehouse wherein any excisable article may be deposited and kept without payment of duty, and
- (e) discontinue any such warehouse

Provided that no such distillery, brewery or warehouse shall be established or licensed in any lands surrounded in whole or in part by State territory

15 Without the sanction of the Chief Commissioner no excisable article shall be removed from any distillery, brewery, warehouse or other place of storage established or licensed under this Regulation unless the duty (if any) imposed under section 24 has been paid or a bond has been executed for the payment thereof Payment of duty on removal from distillery, brewery or place of storage

16 (1) The Chief Commissioner may, by notification prescribe a limit of quantity for the possession of any excisable article Possession of excisable articles generally

Provided that different limits may be prescribed for different qualities of the same article

(2) No person shall have in his possession any quantity of any excisable article in excess of the limit prescribed under sub section (1) except under the authority and in accordance with the terms and conditions of—

- (a) a license for the manufacture, cultivation collection sale or supply of such article or
- (b) a permit granted by the Collector in that behalf

(3) Sub-section (2) shall not apply to any foreign liquor—

(a) which is in the possession of any common carrier or warehouseman as such, or

(b) which is lawfully procured by and in the possession of any person for his *bona fide* private consumption and not for sale.

(4) Notwithstanding anything contained in the foregoing sub-sections, the Chief Commissioner may, by notification, prohibit the possession by any person or class of persons, either throughout the province or in any specified area, of any excisable article either absolutely, or subject to such conditions as he may prescribe.

License required for sale of excisable articles.

17. (1) No excisable article shall be sold except under the authority and subject to the terms and conditions of a license granted in that behalf:

Provided that—

(a) a person having the right to the *tari* drawn from any tree may sell such *tari* without a license to a person licensed to manufacture or sell *tari* under this Regulation;

(b) nothing in this section shall apply to the sale of any foreign liquor lawfully procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease;

(c) no license shall be granted for the sale of any excisable article other than foreign liquor and denatured spirit in any lands surrounded in whole or in part by State territory.

(2) On such conditions as the Excise Commissioner may determine, a license for sale under the Excise law for the time being in force in other parts of British India may be deemed to be a license granted in that behalf under this Regulation.

Power to grant lease of right to manufacture, etc.

18. (1) The Chief Commissioner may lease to any person, on such conditions and for such period as he may think fit, the right—

(a) of manufacturing or of supplying by wholesale, or of both, or

(b) of selling by wholesale or by retail, or

(c) of manufacturing or of supplying by wholesale, or of both, and of selling by retail.

any country liquor or intoxicating drug within any specified area.

(2) The licensing authority may grant to a lessee under sub-section (1) a license in the terms of his lease; and, when there is no condition in the lease which prohibits sub-letting, may, on the application of the lessee, grant a license to any sub-lessee approved by such authority.

Lessee's permission to draw *tari*.

19. Where a right of manufacturing *tari* has been leased under section 18, the Chief Commissioner may declare that the written permission of the lessee to draw *tari* shall have the same force and effect as a license from the Collector for that purpose.

20 Within the limits of any military cantonment, and within such distance from those limits as the Chief Commissioner in any case may prescribe, no license for the retail sale of liquor shall be granted, except with the knowledge and consent of the Commanding Officer

Manufacture and sale of liquor in military cantonments

21 Every person who manufactures or sells any excisable article under a license granted under this Regulation shall be bound—

Duties of licensee with regard to measurement and testing

(a) to supply himself with such measures weights and instruments as the License Commissioner may prescribe and to keep the same in good condition and on the licensed premises, and

(b) on the requisition of any License officer duly empowered in that behalf, at any time to measure, weigh or test any excisable article in his possession in such manner as the said License officer may require

22 (1) No person who is licensed to sell any excisable article for consumption on his premises shall, during the hours in which such premises are kept open for business employ or permit to be employed, either with or without remuneration any child under such age as the Chief Commissioner may by rule prescribe in this behalf, in any part of such premises in which such excisable article is consumed by the public

Prohibition of employment of children and of women

(2) No person who is licensed to sell any excisable article for consumption on his premises shall without the previous permission in writing of the Collector during the hours in which such premises are kept open for business employ or permit to be employed, either with or without remuneration any woman in any part of such premises in which such excisable article is consumed by the public

(3) Every permission granted under sub section (2) shall be endorsed on the license and may be modified or withdrawn

23 (1) The District Magistrate by notice in writing to the licensee, may require that any shops in which any excisable article is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace

Closing of shops for the sake of public peace

(2) If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop a Magistrate of any class or any police officer above the rank of constable who is present may require such shop to be kept closed for such period as he may think necessary

Provided that where any riot or unlawful assembly so occurs, the licensee shall in the absence of such Magistrate or officer, close his shop without any order and keep it closed during the continuance of such riot or unlawful assembly

CHAPTER V.

DUTIES AND FEES.

14. (1) The Chief Commissioner may, by notification, impose a duty at such rate or rates as he thinks fit, either generally or for any specified area, on any assessable article—

- a) imported: or
- b) exported: or
- c) transported: or
- d) manufactured, vitrified or collected under any license granted under section 19: or
- e) manufactured in any distillery established, or any distillery or brewery licensed, under this Regulation.

(2) Duty may be imposed under sub-section (1) at different rates according to the place from, within or from which any assessable article is to be imported, transported or exported, or according to the strength and quality of such article.

(3) Notwithstanding anything contained in sub-section (1),—

- i) duty shall not be imposed thereunder on any article which has been imported into British India and was liable, on such importation, to duty under the Sea Customs Act, VIII of 1878, or the Indian Tariff Act 1894; VIII of 1878. VIII of 1894.

- ii) duty imposed thereunder on denatured spirit or beer manufactured in British India shall, unless the Chief Commissioner with the previous sanction of the Governor General in Council otherwise directs, be equal to the duty to which denatured spirit or beer, as the case may be, when imported into British India by sea, is liable under the Indian Tariff Act 1894, or any other law for the time VIII of 1894. being in force relating to the duties or customs on goods imported into British India.

15. Subject to such rules regulating the time, place and manner as the Chief Commissioner may prescribe, such duty shall be levied merely on the quantity of assessable article imported, exported, transported, collected or manufactured in or issued from a distillery, brewery or warehouse:

Provided that—

(1) duty may be levied—

- a) on spirit or beer manufactured in any distillery established or any distillery or brewery licensed under this Regulation—

- (i) in accordance with such scale of equivalents calculated on the quantity of materials used, or by the degree of attenuation of the wash or wort, as the case may be, as the Chief Commissioner may prescribe, or

- (ii) by a rate charged directly on the materials used,
- (b) on *tari*, by a tax on each tree from which the *tari* is drawn,
- (2) where payment is made upon the issue of an excisable article for sale from a warehouse, it shall be at the rate of duty in force on the date of issue of such article from the warehouse

26 Instead of or in addition to any duty leviable under this Chapter, the Chief Commissioner may accept payment of a sum in consideration of the grant of any lease under section 18 Payment for grant of leases

CHAPTER VI

LICENSES, PERMITS AND PASSES

27 (1) Every license permit or pass granted under this Regulation— Form and conditions of licenses etc

(a) shall be granted—

(i) on payment of such fees (if any),

(ii) for such period,

(iii) subject to such restrictions and on such conditions, and

(b) shall be in such form and contain such particulars, as the Chief Commissioner may direct either generally or in any particular instance

(2) Any fee realised in respect of a license for the sale of foreign liquor or denatured spirit in any lands surrounded in whole or in part by State territory shall—

(a) if the area within which the licensed premises are situated is wholly surrounded by one Indian State, be paid under the orders of the Chief Commissioner to the authorities of that State, and

(b) if the said area is surrounded partly by one State or British Administered Area and partly by another or others, be distributed between the authorities of the surrounding territories in such proportions as the Chief Commissioner may in each case from time to time direct

28 Any authority granting a license under this Regulation may require the licensee to give such security for the observance of the terms of his license, or to make such deposit in lieu of security, as such authority may think fit Power to take security from licensee

29 (1) No license granted under this Regulation shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the license or in any proceedings taken prior to the grant thereof Technical defects, irregularities and omissions

(2) The decision of the Excise Commissioner as to what is a technical defect, irregularity or omission shall be final

to cancel or
license. 30. (1) Subject to such restrictions as the Chief Commissioner may prescribe, the authority granting any license, permit or pass under this Regulation may cancel or suspend it—

- (a) if any duty or fee payable by the holder thereof be not duly paid ; or
- (b) in the event of any breach by the holder thereof, or by any of his servants, or by any one acting on his behalf with his express or implied permission, of any of the terms or conditions thereof ; or
- (c) if the holder thereof, or any of his servants, or any one acting on his behalf with his express or implied permission, is convicted of any offence under this Regulation or any other law for the time being in force relating to excise revenue ; or
- (d) if the holder thereof is convicted of any cognizable and non-bailable offence, or of any offence¹ [under the Dangerous Drugs Act, 1930, or] under the Indian Merchandise Marks Act, 1889, or under any section which has been introduced into the Indian Penal Code by section 3 of that Act, or of any offence punishable under clause (8) of section 167 of the Sea Customs Act, 1878 ; or
- (e) where a license, permit or pass has been granted on the application of the holder of any lease granted under section 18, on the requisition in writing of such lessee ; or
- (f) if the conditions of the license, permit or pass provide for such cancellation or suspension at will.

(2) Where a license, permit or pass held by any person is cancelled under clause (a), clause (b), clause (c) or clause (d) of sub-section (1), the authority aforesaid may cancel any other license, permit or pass granted to such person under this Regulation or under any other law for the time being in force relating to excise-revenue, or under the Opium Act, 1878.

I of 1878.

(3) The holder shall not be entitled to any compensation for its cancellation or suspension, nor to the refund of any fee paid or deposit made in respect thereof.

(4) Where a license, permit or pass is cancelled or suspended under clause (a), clause (b), clause (c) or clause (d) of sub-section (1)—

(a) the fee payable for the balance of the period for which such license would have been current but for such cancellation or suspension, may be recovered from the *ex*-licensee as excise-revenue ;

(b) the Collector may take the grant under management or resell it, but any profit realized by such management or

¹Inserted by s. 40 and Sch. II of the Dangerous Drugs Act, 1930 (2 of 1930).

resale which is not in excess of the amount recovered for such period shall be paid to the licensee

31 (1) Whenever the authority which granted any license⁶ Power to withdraw licenses under this Regulation considers that such license should be withdrawn for any cause other than the specified in section 30 it shall remit a sum equal to the amount of the fees payable in respect thereof for fifteen days and may withdraw the license either—

- (a) on the expiration of fifteen days' notice in writing of its intention to do so or
- (b) forthwith without notice

(2) If any license be withdrawn under clause (1) of sub-section (1), the aforesaid authority shall in addition to remitting such sum as aforesaid, pay to the licensee such further sum (if any) by way of compensation as the Excise Commissioner may direct

(3) When a license is withdrawn under sub-section (1) any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him after deducting the amount (if any) due to Government

32 (1) Any holder of a license granted under this Regulation to Surrender of license sell an excisable article may surrender his license on the expiration of one month's notice in writing given by him to the Collector of his intention to surrender the same, and on payment of the fee payable for the license for the remainder of the period for which it would have been current but for such surrender

Provided that if the Excise Commissioner is satisfied that there is sufficient reason for surrendering a license he may remit to the holder thereof the sum so payable on surrender or any portion thereof

(2) Sub-section (1) shall not apply in the case of any license granted under section 18

Explanation—The words "holder of a license" as used in this section include a person whose tender or bid for a license has been accepted although he may not actually have received the license

CHAPTER VII

OFFENCES AND PENALTIES

33 Whoever in contravention of this Regulation or of any rule, notification or order made, issued or given thereunder or of any license, permit or pass granted under this Regulation— Penalty for illegal import etc

- (a) imports, exports, transports, manufactures, collects or possesses any excisable article, or
- (b) save in the cases provided for in section 37, sells any excisable article, or

- (c) cultivates any hemp¹ " * plant ; or
- (d) taps or draws *tari* from any *tari*-producing tree ; or
- (e) constructs or works any distillery or brewery ; or
- (f) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than *tari* ; or
- (g) removes any excisable article from any distillery, brewery or warehouse licensed, established or continued under this Regulation ; or
- (h) bottles any liquor ;

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both :

2* * * * *

Penalty for rendering denatured spirit fit for human consumption.

34. Whoever—

- (a) renders fit for human consumption any spirit which has been denatured ; or
- (b) has in his possession any spirit in respect of which he knows or has reason to believe that any such offence has been committed, or that an attempt to commit such offence has been made ;

shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

Penalty for illegal possession.

35. Whoever, without lawful authority, has in his possession any quantity of any excisable article knowing the same to have been unlawfully imported, transported, manufactured, cultivated or collected, or knowing the prescribed duty not to have been paid thereon, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for offences otherwise provided for.

36. Whoever does any act in contravention of any of the provisions of this Regulation, or of any rule, notification or order made, issued or given thereunder and not otherwise provided for in this Regulation, shall be punishable with fine which may extend to two hundred rupees.

Penalty for certain unlawful acts of licensed vendors.

37. (1) A licensed vendor or any person in his employ and acting on his behalf who—

- (a) sells any excisable article to a person who is drunk ; or

¹The words " or coca " were omitted by s. 40 and Sch. II of the Dangerous Drugs Act, 1930 (2 of 1930).

²The proviso was omitted, *ibid.*

- (b) sells or gives any excisable article to any child apparently under such age as the Chief Commissioner may by rule prescribe in this behalf, or
- (c) in contravention of section 22 employs or permits to be employed on any part of his licensed premises referred to in that section any child or woman or
- (d) permits drunkenness disorderly conduct or gaming on the premises of such vendor or
- (e) permits persons whom he knows or has reason to believe to have been convicted of any non bailable offence or who are reputed prostitutes to resort to or assemble on the premises of such vendor, whether for the purposes of crime or prostitution or not,

shall be punishable with fine which may extend to five hundred rupees

(2) Where any licensed vendor or any person in his employ and acting on his behalf, is charged with permitting drunkenness on the premises of such vendor, and it is proved that any person was drunk on such premises, it shall lie on the person charged to prove that the licensed vendor and the persons employed by him took all reasonable steps for preventing drunkenness on such premises

38 A holder of a license, permit or pass granted under this Regulation, or any person in the employ of such holder and acting on his behalf, who intentionally — Penalty for misconduct by licensees etc.

- (a) fails to produce such license, permit or pass on the demand of any Excise officer or of any other officer duly empowered to make such demand, or
- (b) save in a case provided for by section 33, contravenes any rule made under section 62, or
- (c) does any act in breach of any of the conditions of the license, permit or pass not otherwise provided for in this Regulation,

shall be punishable in case (a) with fine which may extend to two hundred rupees, and in case (b) or case (c) with fine which may extend to five hundred rupees

39 (1) A chemist, druggist, apothecary or keeper of a dispensary who allows any excisable article which has not been *bona fide* consumed in medicated for medicinal purposes to be consumed on his business premises by any person not employed in his business, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both Penalty for consumption in chemist's shop etc

(2) Any person not employed as aforesaid who consumes any such excisable article on such premises shall be punishable with fine which may extend to two hundred rupees.

Manufacture, sale or possession by one person on account of another.

(3) Where any excisable article has been manufactured or sold or is possessed by any person on account of any other person, and such other person knows or has reason to believe that such manufacture or sale was, or that such possession is, on his account, the article shall, for the purposes of this Regulation, be deemed to have been manufactured or sold by, or to be in the possession of, such other person.

(4) Nothing in sub-section (3) shall absolve any person who manufactures, sells or has possession of an excisable article on account of another person from liability to any punishment under this Regulation for the unlawful manufacture, sale or possession of such article.

Attempts to commit offences.

(5) Whoever attempts to commit any offence punishable under this Regulation shall be liable to the punishment provided for such offence.

Presumption as to commission of offences in certain cases.

(6) In prosecutions under section 33, section 34 and section 35 it shall be presumed, until the contrary is proved, that the accused person has committed an offence punishable under that section in respect of—

- (a) any excisable article; or
- (b) any still, or still, implement or apparatus whatsoever for the manufacture of any excisable article other than turk. or
- (c) any materials which have undergone any process towards the manufacture of an excisable article, or from which an excisable article has been manufactured.

for the possession of which he is unable to account satisfactorily.

Criminal liability of licensee for acts of servants.

(7) Where any offence under section 33, section 34, section 35, section 37 or section 38 is committed by any person in the employ or serving on behalf of the holder of a license, permit or pass granted under this Regulation, such holder shall also be punishable as if he had himself committed the same, unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence.

Provided that no person other than the actual offender shall be punishable under this section with imprisonment except in default of payment of fine.

Enhanced punishment after previous conviction.

(8) If any person, after having been previously convicted of an offence punishable under section 33, section 34, section 35, or section 39, or under the corresponding provisions in any enactment repealed by this Regulation, subsequently commits and is convicted of an offence punishable under any of these sections, he shall be liable to twice the punishment which might be imposed on a first conviction under this Regulation.

Provided that nothing in this section shall prevent any offence which might otherwise have been tried summarily under Chapter XXII of the Code of Criminal Procedure, 1898, from being so tried

45 Whenever an offence has been committed which is punishable under this Regulation the following things shall be liable to confiscation namely — Liability of certain things to confiscation.

(1) any excisable article materials still utensil implement or apparatus in respect of or by means of which such offence has been committed,

(2) any excisable article lawfully imported transported manufactured, had in possession or sold along with or in addition to any excisable article liable to confiscation under clause (1) and

(3) any receptacle package or covering in which anything liable to confiscation under clause (1) or (2) is found and the other contents, if any, of such receptacle package or covering and any animal cart, vessel, raft or other conveyance used in carrying the same

Provided that if anything specified in clause (3) is not the property of the offender, it shall not be confiscated if the owner thereof had no reason to believe that such offence was being or was likely to be committed

46 (1) Where in any case tried by him the Magistrate decides that anything is liable to confiscation under section 45 he may either order confiscation or may give the owner of the thing liable to be confiscated an option to pay in lieu of confiscation such fine as the Magistrate thinks fit Order of confiscation

(2) When an offence under this Regulation has been committed but the offender is not known or cannot be found the case shall be inquired into and determined by the Collector who may order confiscation

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing intended to be confiscated, or without hearing any person who may claim any right thereto and the evidence (if any) which he may produce in support of his claim

Provided further that if the thing in question is liable to speedy and natural decay or if the Collector is of opinion that the sale would be for the benefit of its owner the Collector may at any time direct it to be sold and the provisions of this sub section shall as nearly as may be practicable apply to the net proceeds of such sale

47 (1) The Collector may—

(a) accept from any person whose license permit or pass is liable to be cancelled or suspended under clauses (a) and (b) of sub section (1) of section 30 or who is reasonably suspected of having committed an offence under section 36, Power to compound offences

section 37, or section 38, a sum of money not exceeding two hundred rupees in lieu of such cancellation or suspension, or by way of composition for such offence, as the case may be ; and

- (b) in any case in which any property has been seized as liable to confiscation under this Regulation may, at any time before an order of confiscation has been passed by a Magistrate, release the same on payment of the value thereof as estimated by the Collector.

(2) On the payment of such sum of money or such value, or both, as the case may be, to the Collector, the accused person, if in custody, shall be discharged, the property seized (if any) shall be released, and no further proceedings shall be taken against such person or property.

Penalty on Excise-officer making vexatious search, seizure, detention or arrest.

48. Any Officer of the Excise, Police or Land Revenue Department who vexatiously and unnecessarily—

- (a) enters or searches or causes to be entered or searched any place under colour of exercising any power conferred by this Regulation, or
(b) seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Regulation, or
(c) searches or arrests any person,

shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Penalty for Excise-officer refusing to do duty.

49. Any Excise-officer, who without lawful excuse shall cease or refuse to perform, or shall withdraw himself from, the duties of his office, unless expressly allowed to do so in writing by the Collector, or unless he shall have given to his superior officer two months' notice in writing of his intention to do so, or who shall be guilty of cowardice, shall, on conviction before a Magistrate, be punished with imprisonment which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

CHAPTER VIII.

DETECTION, INVESTIGATION AND TRIAL OF OFFENCES.

Landholders and others to give information.

50. Whenever any excisable article is manufactured or collected, or any hemp¹* plant is cultivated, on any land in contravention of this Regulation—

- (a) all owners and occupiers of such land and their agents ;
and

¹The words " or coca " were omitted by s. 40 and Sch. II of the Dangerous Drugs Act, 1930 (2 of 1930).

- (b) all village headmen, village accountants, village watchmen, village police officers, and all officers employed in the collection of revenue or rent of land on the part of Government or the Court of Wards in the villages in which such land is situate,

shall, in the absence of reasonable excuse, be bound to give notice of the fact to a Magistrate or to an officer of the Excise, Police or Land Revenue Department as soon as the fact comes to their knowledge

51 The Excise Commissioner or a Collector or any Excise officer not below such rank as the Chief Commissioner may by notification prescribe or any Police officer duly empowered in that behalf, may—

- (a) enter and inspect, at any time by day or by night, any place in which any licensed manufacturer manufactures or stores any excisable article, and
- (b) enter and inspect, at any time within the hours during which sale is permitted and at any other time during which the same may be open any place in which any excisable article is kept for sale by any person holding a license under this Regulation, and
- (c) examine accounts and registers, and examine, test, measure or weigh any materials, stills, utensils, implements apparatus or excisable article found in such place

52 (1) Any officer of the Excise, Police, or Land Revenue Department, subject to such restrictions as the Chief Commissioner may prescribe, and any other person duly empowered, may—

- (a) arrest without warrant any person found committing an offence punishable under section 33, section 34 or section 35, and
- (b) seize and detain any excisable or other article which he has reason to believe to be liable to confiscation under this Regulation or any other law for the time being in force relating to excise revenue, and
- (c) detain and search any person upon whom, and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which, he may have reasonable cause to suspect any such article to be

Power to enter and inspect places of manufacture and sale

Power to arrest without warrant to seize article liable to confiscation and to make searches

(2) When any person is accused or reasonably suspected of committing an offence under this Regulation other than an offence under section 33, section 34 or section 35, and on demand of any such officer as aforesaid refuses to give his name and residence or gives a name and residence which such officer has reason to believe is false, he may be arrested by such officer in order that his name and residence may be ascertained

Power of Magistrate
to issue a warrant.

53. If a magistrate or other Officer authorised by the Chief Commissioner in this behalf, upon information and after such inquiry (if any) as he thinks necessary, has reason to believe that an offence under section 33, section 34 or section 35 has been, is being, or is likely to be committed, he may issue a warrant—

- (a) for the search of any place in which he has reason to believe that any excisable article, still, utensil, implement, apparatus or materials which are used for the commission of such offence, or in respect of which such offence has been, is being, or is likely to be committed, are kept or concealed, and
- (b) for the arrest of any person whom he has reason to believe to have been, to be, or to be likely to be engaged in the commission of any such offence.

Powers to search
without a warrant.

54. Whenever any Excise or Police Officer not below such rank as the Chief Commissioner may, by notification, prescribe, has reason to believe that an offence under section 33, section 34 or section 35, has been, is being, or is likely to be committed, and that a search warrant cannot be obtained without affording the offender an opportunity of escape or of concealing evidence of the offence, he may, after recording the grounds of his belief,—

- (a) at any time by day or night enter and search any place and seize anything found therein which he has reason to believe to be liable to confiscation under this Regulation; and
- (b) detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of such offence as aforesaid.

Power of Excise-
officers in matters of
investigation.

55. (1) Any Excise officer not below such rank and within such specified area as the Chief Commissioner may, by notification, prescribe, may, as regards offences under section 33, section 34 and section 35, exercise the powers conferred on an officer in charge of a police-station by the provisions of the Code of Criminal Procedure, 1898 :

V o

Provided that any such powers shall be subject to such restrictions and modifications (if any) as the Chief Commissioner may by rule prescribe.

(2) For the purposes of section 156 of the said Code the area in regard to which an Excise-officer is empowered under sub-section (1) shall be deemed to be a police-station, and such officer shall be deemed to be the officer in charge of the station.

(3) Any such officer specially empowered in that behalf by the Chief Commissioner may, without reference to a Magistrate and for reasons to be recorded by him in writing, stop further proceedings against any person concerned or supposed to be concerned in any offence against this Regulation, which he has investigated or which may have been reported to him.

56 If on an investigation by an Excise officer empowered under section 55, sub-section (1), it appears that there is sufficient evidence to justify the prosecution of the accused, the investigating officer, unless he proceeds under section 55 sub-section (3), shall submit a report (which shall for the purposes of section 190 of the Code of Criminal Procedure, 1898, be deemed to be a police-report) to a Magistrate having jurisdiction to inquire into or try the case and empowered to take cognizance of offences on police-reports

Report by investigating officer

57 Where any Excise officer below the rank of Collector or any officer of the Police or Land Revenue Department makes any arrest, seizure or search under this Regulation he shall, within twenty-four hours thereafter make a full report of all the particulars of the arrest, seizure or search to his immediate official superior, and shall, unless bail be accepted under section 59, take or send the person arrested, or the thing seized, with all convenient despatch to [a Magistrate for trial or adjudication] a Magistrate having jurisdiction or to an officer in charge of a police station, whichever is nearest *

Report by Excise officer

58 Save as in this Regulation otherwise expressly provided, the provisions of the Code of Criminal Procedure 1898 relating to arrests, detentions in custody, searches, summonses, warrants of arrest, search warrants, the production of persons arrested and the disposal of things seized, shall apply, as far as may be, to all action taken in these respects under this Regulation

Arrests, searches, etc. how to be made

59 (1) The Chief Commissioner may empower any Excise officer to release persons on bail

Security for appearance in case of arrest without warrant

(2) When a person is arrested under this Regulation otherwise than on warrant by a person or officer who has not authority to release arrested persons on bail, he shall be produced before or forwarded to—

(a) the nearest Excise officer who has authority to release arrested persons on bail, or

(b) the nearest officer in charge of a police-station, whoever is nearer

(3) Whenever any person arrested under this Regulation otherwise than on a warrant is prepared to give bail, and is arrested by or produced in accordance with sub-section (2) before an officer who has authority to release arrested persons on bail, he shall be released upon bail, or, at the discretion of the officer releasing him, on his own bond

(4) The provisions of sections 499 to 502, 513, 514 and 515 of the Code of Criminal Procedure, 1898, shall apply, so far as may be, in every case in which bail is accepted or a bond taken under this section

60 No Magistrate of the third class, unless he is specially empowered by the District Magistrate in this behalf, shall take cognizance of, or try, any offence under this Regulation

Cognizance of offences

* Applies to Railway lands only
[] Applies to administered areas in C I only

Limitation of
prosecutions.

61. (1) No Magistrate shall take cognizance of an offence punishable—

- (a) under section 36, section 37 or section 38, except on the complaint or report of the Collector or of an Excise-officer authorised by him in this behalf; or
- (b) under any other section of this Regulation other than section 48, except on his own knowledge or suspicion or on the complaint or report of an Excise or Police-officer.

(2) Except with the special sanction of the Chief Commissioner, no Magistrate shall take cognizance of any offence punishable under this Regulation, or any rule or order thereunder, unless the prosecution is instituted within six months from the date on which the offence is alleged to have been committed.

CHAPTER IX.

MISCELLANEOUS.

Power to
make rules.

62. (1) The Chief Commissioner may make rules for the purpose of carrying out the provisions of this Regulation.

(2) In particular and without prejudice to the generality of the foregoing provision, the Chief Commissioner may make rules—

- (a) prescribing the powers and duties of Excise-officers;
- (b) regulating the delegation of any powers by the Excise Commissioner or Collectors under section, 7, clause (g);
- (c) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Regulation, or under any rule made thereunder, or by what authorities such orders may be revised and prescribing the time and manner of presenting, and the procedure for dealing with, appeals;
- (d) regulating the import, export, transport, manufacture, cultivation, collection, possession, supply or storage of any excisable article, and may, by such rules, among other matters—
 - (i) regulate the tapping of *tari*-producing trees, the drawing of *tari* from such trees, the marking of the same and the maintenance of such marks,
 - (ii) declare the process by which spirit shall be denatured and the denaturation of spirit ascertained, and
 - (iii) cause spirit to be denatured through the agency or under the supervision of his own officers;
- (e) regulating the periods and localities for which, and the persons or classes of persons to whom, licenses for the wholesale or retail vend of any excisable article may be granted, and regulating the number of such licenses which may be granted in any local area;

- (f) prescribing the procedure to be followed and the matters to be ascertained before any license for such vend is granted for any locality ,
- (g) regulating the time place and manner of payment of any duty or fee ,
- (h) prescribing the authority by which, the form in which, and the terms and conditions on and subject to which, any license, permit or pass shall be granted, and may, by such rules, among other matters—
 - (i) fix the period for which any license, permit or pass shall continue in force,
 - (ii) prescribe the scale of fees or the manner of fixing the fees payable in respect of any privilege, license, permit or pass, or the storing of any excisable article,
 - (iii) prescribe the amount of security to be deposited by the holders of any license, permit or pass for the performance of the conditions of the same,
 - (iv) prescribe the accounts to be maintained and the returns to be submitted by license holders,
 - (v) prohibit or regulate the transfer of licenses, and
 - (vi) prescribe the ages under which it shall be unlawful to employ children and to sell or give to children excisable articles ;
- (i) providing for the destruction or other disposal of any excisable article deemed to be unfit for use ,
- (j) regulating the disposal of confiscated articles ,
- (k) regulating the grant of expenses to witnesses and to persons charged with offences under this regulation and subsequently released or acquitted , and
- (l) regulating the power of Excise officers to summon witnesses from a distance

63 All rules made under this Regulation shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Regulation

64 (1) The following moneys, namely—

Recovery of
Government dues

- (a) all excise revenue,
 - (b) any loss that may accrue when, in consequence of default, a grant has been taken under management by the Collector or has been re sold by him, and
 - (c) all amounts due to the Government by any person on account of any contract relating to the Excise revenue,
- may be recovered from the person primarily liable to pay the same, or from his surety (if any), by distress and sale of his moveable

property, or by any other process for the recovery of land revenue due from landholders or from farmers of land or their sureties.

(2) When a grant has been taken under management by the Collector, or has been re-sold by him, the Collector may recover, in any manner authorised by sub-section (1), any money due to the defaulter by any lessee or assignee.

Government lien
on property of
defaulters.

65. In the event of default by any person licensed or holding a lease under this Regulation, all his distillery, brewery or warehouse or shop buildings, fittings or apparatus, and all stocks of excisable articles or materials for the manufacture of the same held in or upon any distillery, brewery, warehouse or shop premises, shall be liable to be attached in satisfaction of any claim for excise-revenue, or in respect of any losses incurred by Government through such default, and to be sold to satisfy such claim which shall be a first charge upon the sale-proceeds.

Recovery of dues
by lessee under
Section 18.

66. Any person to whom a lease has been granted in accordance with the provisions of section 18, may, in a case where sub-letting is not forbidden by the terms of his lease, proceed against any person holding under him for the recovery of any money due in respect of such sub-lease or holding as if it were an arrear of rent recoverable under the law for the time being in force with regard to landlord and tenant :

Provided that nothing contained in this section shall affect the right of any such grantee to recover any such money by civil suit.

Power of Local
Government to
exempt excisable
articles from the
provisions of the
Regulation.

67. The Chief Commissioner may, by notification, either wholly or partially and subject to such conditions as he may think fit to prescribe, exempt any excisable article from all or any of the provisions of this Regulation, either throughout the province or in any specified area, or for any specified period or occasion, or as regards any specified class of persons.

Protection to
persons acting under
Regulation.

68. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this regulation.

Limitation of
suits.

69. No suit shall lie against the Secretary of State for India in Council or against any Excise-officer in respect of anything done, or alleged to have been done, in pursuance of this Regulation, unless the suit is instituted within six months from the date of the act complained of.

70. The Central India (Administered Areas) Excise Law, 1917, in so far as it relates to excisable articles, other than opium, is hereby repealed.¹

The Central India, Gwalior and Rajputana Excise Law 1922, in so far as it relates to excisable articles other than opium, is hereby repealed.²

¹ Applies to administered areas in C. I.

² Applies to Railway lands only.

THE SCHEDULE

[*Enactments Repealed*] *Rep by the Repealing Act, 1927 (12 of 1927.)*

STATEMENT OF REPEALS AND AMENDMENTS

Sections 2, 13, 30, 33 amended	Act 2 of 1930, section 40 and Schedule II
Section 3 repealed	Act 2 of 1930, section 40 and Schedule II
Sections 4, 8 amended	Act 38 of 1920, section 2 and Schedule I
Section 70 repealed	Act 12 of 1927, section 2 and Schedule
Schedule repealed	Act 12 of 1927, section 2 and Schedule

method of disposal. It is only suitable for employment in backward and jungly tracts inhabited principally by aboriginals and in tracts where owing to the absence of roads, supply from a central warehouse cannot be established.

(2) *Minimum Guarantee System*.—This system is valuable as a stepping stone from the outstill system to one or other of the license fee *cum* duty systems. The monopoly of sale at each shop or group of shops is allotted, not to the person offering the highest license fee, but to the person offering to guarantee the payment of the still head duty on the largest number of gallons. If under such a system a shop is allotted to a contractor guaranteeing payment of the still head duty on 100 gallons of bulk spirit of the prescribed strength, he becomes responsible for the payment of the still head duty on that number of gallons, and if he succeeds in selling only 90 gallons during the year he is still required to pay to the State the still head duty on the unpurchased 10 gallons. If he sells more than 100 gallons he is required to pay still head duty on the quantity actually supplied to him. As a permanent institution this system is open to serious objection. It is conducive to sales at the lowest possible prices and consequently to the encouragement of excessive consumption. In the long run also it is less profitable to the State than the auction system though useful as a first step in advance from the outstill system.

(3) *Commission system*.—Under this system the retail selling price is fixed and the amount so realisable is distributed between duty, license fee and commission. The contract of each shop or group of shops is offered to a single contractor on commission and where there is competition for the monopoly the contractor willing to accept the lowest scale of commission is usually accepted. The supply for the shop is drawn by the contractor from the warehouse after crediting in the treasury the realisations calculated as above less his commission. Under this system the contractor is always a gainer and its adoption is only advisable as a temporary measure and where for any cause retail vendors are not available.

(4) *Fixed Fee System*.—This system is closely related to the commission system. There is no auction and the retail rate is fixed. The contract is offered to a contractor willing to pay in addition to the supply price a fixed fee based on the estimated consumption of the shop. The chief advantage claimed for the system is that the license fee is not highly speculative as may occur at an auction.

(5) *Auction or Madras System*.—This is generally the most satisfactory method of disposal. A still head duty and cost price are fixed for each area and the right to sell in retail is then auctioned. The retail selling rate is not usually fixed but the right to fix maximum and minimum rates at any time is reserved. Small contractors are often willing to work on less profits than would result in any

system under which these are calculated by the Excise Department. Apart from this other advantages claimed for the system are that it results in Government obtaining reasonable prices for the shops in open competition. It tends to break up large vend monopolies as it admits of competition on the part of small local men, *kalals* and others who have a hereditary connection with the liquor trade and who if ousted by capitalists may resort to illicit practices. An object, therefore, to be kept in view in disposing of contracts under this system should be that of securing as far as possible separate contractors for each shop. The conditions under which the shops are disposed of are given in Chapter V.

(6) *Tender System*.—This system is a modified form of the auction system as the contractor tenders instead of bids for the license fee. The highest tender usually secures the contract. Issues are made on payment of the supply price. The advantages claimed for the system are that the tenders as in the case of the fixed fee system are less speculative than auction bids and are likely to give a more accurate indication of the true value of the shop than bids made at an auction while the presiding officer is better able to decide between the claims of rival candidates at leisure. The notice inviting tenders includes an estimate of the sales of each shop based on the current year's figures and the prospects of the ensuing year. The sum available to meet license fees, expenses and profits after payment of duty and cost price is also calculated for each shop. Any tender which does not leave a reasonable margin to cover working expenses is liable to be rejected as speculative. A tenderer may, however, state his estimate of the sales of any shop with reasons for his computation and make an offer based on such figures. The system which like the fixed fee system is open to the obvious objection that the contract is not allotted by open competition is generally only applied where it is at all applied in large towns. The right to fix retail prices is usually reserved.

CHAPTER III.

Government Notifications and Rules under the Excise Regulation.

SECTION I.—*Rules made applicable to the Administered Areas in Central India.*

80. The Rules issued under the following Notifications shall apply to the Administered Areas in Central India, subject to such amendments as may be issued from time to time. All references in the said rules to the Agent to the Governor General in Central India shall be read as referring to the Chief Commissioner in the Excise Regulation. Notifications Nos. 3181-C. to 3207-C., dated the 19th June 1933, as amended by Notifications Nos. 4244-C., dated the 19th August 1933, 4393-C., dated the 30th August 1933, 4492-C., dated the 9th September 1933, 4561-C., dated the 15th September 1933, 4938-C., dated the 7th October 1933, 4939-C., dated the 7th October 1933, 4940-C., dated the 7th October 1933, 5852-C., dated the 28th November 1933, 6210-C., dated the 15th December 1933 and 2282-C., dated the 28th April 1934.

SECTION II.—*Definitions and General Rules regarding Excisable Articles governed by the Excise Regulation.*

The Agent to the Governor General in Central India is pleased to make the following orders :—

Ntfn.
3181-C.
19-6-33.

DEFINITIONS.

Section 4.

foreign liquor "Country
or".

81. For the purposes of the said Regulation,

(a) "Foreign Liquor" shall include :—

(i) liquor of every description imported by sea or land into British India and liable on importation to a duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878.

(ii) liquor manufactured or compounded in India and made in colour or flavour to resemble such imported liquor.

(b) "Country Liquor" shall include all liquor other than "Foreign Liquor".

Section 5.

it of retail sale.

82. The quantities specified against each of the following articles shall be the limit of retail sale in respect of such articles :—

Country spirit	..	..	=	8 diams.
Tari	..	..	=	32 „
Ganja	..	..	=	5 Tolas.
Charas	..	..	=	1 Tola in the Cantonments of Mhow and Neemuch and 5 Tolas in the Cantonment of Nowgong.

Ntfn.
3182-C.,
19-6-33,
No. 4492-C.
d. 9-9-33.

Bhang and its preparation and admixture thereof in the aggregate	} = 20 Tola
Denatured spirit	= 2 Imperial gallons
Foreign liquor other than rectified spirit	= 2 Imperial gallons
Rectified spirit or absolute alcohol	Such quantity as the Local Government may prescribe and specify in the license for the retail sale of this spirit, provided that the spirit or alcohol is sold for bona fide medical industrial or scientific purposes

Section 10

83 (a) Save in the case of duty paid foreign liquor, no excisable Limit of transport, article exceeding the quantity prescribed under section 5 as the limit of retail sale shall be transported except under pass, and

(b) the officer in charge of a bonded warehouse established under section 14 of the said Regulation for the storage of country spirit or intoxicating drugs may subject to the rules in force for the management of the warehouse, grant passes to licensed vendors to transport to their licensed premises the spirit or intoxicating drugs purchased by them at the warehouse in accordance with the said rules

Section 11 (a) and (d)

81 (1) The Excise and Opium Commissioner in Central India Establishment of distillery and warehouses is pleased —

(a) to establish within the limits of the Cantonment of Nowgong a distillery for the manufacture of country spirit, Indian made foreign liquor, rectified spirit and denatured spirit,

(b) to establish within the limits of the Cantonments of Mhow, Neemuch and Nowgong bonded warehouses for the storage of country spirit and of hemp drugs

Section 16

85 Except where otherwise notified that quantity of any excisable article which is prescribed under section 5 as the limit of retail sale shall be deemed to be also the limit of possession in respect of such article

(1) In the case of an admixture of any intoxicating drug the Limit of possession lower limit of possession shall be deemed to apply to the mixture

In the case of the admixture of any intoxicating drug with any other substance the limit of possession prescribed for the drug shall be the limit allowed for the mixture provided that where water is added, its weight shall not be taken into consideration in calculating the limit of possession allowed for the mixture

(2) The limit of quantity of retail sale prescribed under section 5 by Notification No. 3182-C., dated the 19th June 1933 shall not be deemed to be the limit of possession in respect of foreign liquor.

(3) The limit of quantity of charas prescribed for retail sale under section 5, shall not be deemed to be the limit of individual possession for the Neemuch Cantonment and the Indore Civil Area. The limit of possession in respect of charas for these areas shall be as specified below against each area :—

Neemuch Cantonment	..	..	..	= 2 Tolas.
Indore Civil Area	..	..	..	= 2 Tolas.

Ntfn. No.
4561-C.,
d. 15-9-33, as
amended by
Ntfn. No.
6210-C.,
d. 15-12-33.

Section 21.

The Excise and Opium Commissioner in Central India is pleased to prescribe the following weights and measures :—

86. (1) The Imperial gallon of 277·274 cubic inches or any integral multiple thereof.

The standard imperial gallon contains 10 lbs. of distilled water at 62° Fahrenheit, or 160 fluid ounces, or 48 drams.

(2) Measures of the capacities of 8, 4, 2, 1, $\frac{1}{2}$ and $\frac{1}{4}$ drams, supplied by Government and bearing the Government Seal to be used on the premises licensed for the sale of country spirit and Tari in bulk.

(3) Brass weights of the denomination of one-eighth, one-quarter, one-half, one, two and four tolas to be used on the premises licensed for the sale of hemp drugs (Ganja, Bhang and Charas).

One tola equal to 180 grains Troy, equal to 1/80th Seer.

DUTY LEVIABLE ON DIFFERENT KINDS OF EXCISABLE ARTICLES.

Section 24.

87. The duty leviable on the different kinds of excisable articles before issue from a warehouse for sale in the Cantonments of Mhow and Neemuch and in the Cantonment and Civil Lines of Nowgong shall be as under :—

I.—Country Spirit.

Name of locality or area.	Duty per proof gallon.	Duty per bulk gallon.	
		25 U. P.	60 U. P.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Mhow Cantonment.. ..	8 12 0	6 9 3	3 4 6
2. Neemuch Cantonment ..	3 0 0	2 4 0	1 3 3
3. Nowgong Cantonment and Civil Lines.	2 12 0	2 1 0	1 1 7

NOTE.—The same rate of duty shall be levied on issues made to the villages of Achari, Soobi, Deokheri and Bharbharia in the Tonk State which are under the control of the Cantonment Authorities, Neemuch, for the purpose of excise arrangements.

II—Hemp-Drugs

Duty on Hemp
drugs

	Duty per seer on		
	Ganjs	Bhang	Charas
	Rs a p	Rs a p	Rs a p
1. Mhow Cantonment	5 10 0	1 0 0	50 0 0
2. Neemuch Cantonment	9 0 0	1 12 0	50 0 0
3. Nowgong Cantonment and Civil Lines	12 0 0	0 4 0*	24 0 0

* NOTE.—The duty in case of Bhang is for 10 seers and fraction thereof.

III—Indian made Foreign Liquor (other than Malt liquor)

88 The duty on Indian made foreign liquor (other than Malt Liquor) including rectified spirit, either imported from any British Province or State into the Administered Areas in Central India in accordance with the rules made in that behalf or manufactured in and exported or transported from the Nowgong Distillery, shall be Rs 21-11 0 per proof gallon and the duty on Indian made rum issued to the British and Indian troops stationed in Central India shall be Rs 12 8 0 per proof gallon with effect from the 1st January 1931

Duty on Indian made foreign liquor (other than Malt liquor) including rectified spirit

NOTE.—In the case of export to a province of British India the duty will be the duty in force in that province

Provided that no duty shall be levied—

- (i) in case of exports to a province of British India if the duty has already been paid under the rules of such province in that province or a bond has been executed for the payment of such duty,
- (ii) on rectified spirit issued to the Director, Institute of Plant Industry, Indore, Central India up to a maximum of 100 gallons per annum,
- (iii) on rectified spirit issued to the Chief Medical Officer in Central India, for use in hospitals and charitable dispensaries in Central India up to a maximum prescribed in this behalf by the Agent to the Governor General in Central India, and
- (iv) on rectified spirit issued to the Controller of Contracts in any quantity for the manufacture of Government explosive

IV—Indian Made Malt Liquor (Beer)

89 The duty on Indian made beer imported into the Administered Areas in Central India from any British Province or State in accordance with the rules made in that behalf shall be annas 0 12 0 per bulk gallon.

Duty on Indian made malt liquor (Beer)

CHAPTER IV.

Excise staff, Duties, Powers and Recruitment.

SECTION I.—*Establishment, Duties and Recruitment.*

Controlling Authorities.

90. The control of the Excise department and of the collection of the excise revenue is vested in the Excise Commissioner, subject to the orders of the Agent to the Governor General in Central India. The Excise Commissioner is assisted in the technical branch, *i.e.*, in matters relating to distilleries and warehouses, by an officer deputed from the Central Provinces of the cadre of an Inspector of Excise. The deputation is for a period of 3½ years at a time.

91. The administration of the excise department and the prevention and prosecution of Excise crimes in the Administered Areas and in the Railway lands in Central India is, subject to the general control and direction of the Excise Commissioner, under the charge of the Local Excise Authorities who are appointed by Notification No. 3183-C., dated the 19th June 1933 to exercise the powers of a Collector under Section 7 (b) of the Excise Regulation. The Local Excise Authorities are expected to watch the progress of collection of excise revenue in their local areas and to scrutinize carefully the statements of consumption and crime. If the Local Excise Authority finds that adequate attention is not being paid to case work either by the excise staff under him or by the local police the necessary steps should be taken to get the defects removed. The excise staff posted in the Cantonments of Mhow, Neemuch and Nowgong is directly under the control of the Local Excise Authorities of these places. The Local Excise Authority should also inspect the distilleries and warehouses situated within his local area at least once a year. He should also from time to time inspect the excise shops.

EXCISE STAFF.

Excise Staff.

92. The subordinate Excise Staff at present comprises :—

Serial No.	Name of post or appointment.	Scale of pay.
1	Excise Inspector for Central India, Indore.	Rs. 250—10—300.
2	Distillery Officer, Nowgong	Rs. 125—5—150, + Rs. 25 charge allowance.
3	Warehouse Officer, Mhow	Rs. 125—5—150.
4	Sub-Inspector and Excise Clerk, Mhow	Rs. 100—5/2—120.
5	Sub-Inspector and Excise Clerk, Neemuch.	Rs. 50.
6	Distillery Clerk, Nowgong	Rs. 40.

93. The appointments are made in all cases by the Excise Commissioner.

94. The recruitment for Serial Nos. 1, 2, and 4 is made from the Central Provinces, whose Excise Department allows for these

deputations in fixing the strength of the subordinate Cadres. The period of deputation varies from 3 to 5 years at a time. The chief advantage of this arrangement to Central India lies in the fact that it thus is able to obtain the services of competent officials who are trained and kept in their professional knowledge continually upto date by experience gained under varying conditions in the Central Provinces.

95 The Excise Inspector for Central India works directly under the control of the Excise Commissioner. His principal duties are — Duties

- (a) To inspect annually the distillery and warehouses, and also excise shops in the Administered Areas and Railway lands in Central India
- (b) To inspect fortnightly the Excise shops at Mhow
- (c) To examine and submit for orders all distillery and warehouse wastage statements, all provincial Excise Supplements, and generally all Excise cases
- (d) To report on any excise questions on which any State in Central India has asked for a technical or expert opinion
- (e) To submit fortnightly inspection notes and a monthly diary

96 The Distillery Officer at Nowgong works under the immediate supervision of the Local Excise Authority. He is required to possess a thorough knowledge of the methods and principles of fermentation and distillation and to be present always at the distillery during distillation. He must also have a knowledge of the rules for the conduct of business and the maintenance of accounts at the distillery and warehouse. He will also pay special attention to the following points and report any fault to his immediate superior officer — Distillery Officer

- (1) That the building is secure from a revenue point of view
- (2) That fermenting rooms are kept tidy and in order
- (3) That washbacks are properly set up and walls and the floor of the fermenting room are frequently washed with lime
- (4) That pipes and pumps are properly set up for the transfer of wash to the still and of spirit from the safe to a receiver or from a receiver to a vat
- (5) That the spirit store is secure
- (6) That all fastenings are secure
- (7) That all appliances are kept in order
- (8) That washbacks, receivers and vats are gauged before they are brought into use
- (9) That proper arrangements have been made for putting revenue locks on receptacles and connections required to be locked

- (10) That only good material is used in manufacturing spirit.
- (11) That in no case is wash allowed to be removed from the distillery.
- (12) That all alcohol is extracted from the spent wash or spent lees.
- (13) That spirit is gauged and proved where its gauging and proving is prescribed by the rules and that wort and wash have been tested for specific gravity.
- (14) That no spirit leaves the Distillery without a pass.
- (15) That liquor is issued to retail vendors only on payment of issue price in the prescribed manner.
- (16) That no light except an electric torch is permitted to be taken inside the spirit store room.
- (17) That smoking is not permitted in the Distillery premises.
- (18) That overwriting is avoided.
- (19) That only good water is used in reduction of spirit.
- (20) That all articles supplied have been brought on the stock register (Form O. F. 7).
- (21) That no unauthorized person is allowed to be in the Distillery.
- (22) That in the detailed account of the stock of excise locks and permit books the particulars of numbers borne by each lock and book are shown.
- (23) That revenue locks used in the several parts of a Distillery are changed at intervals in the prescribed manner and good care is taken of all revenue locks in use. Apart from his duties at the Distillery he will also inspect monthly all Cantonment excise shops.

Warehouse Officer.

97. Warehouse Officers at Mhow and Neemuch work under the immediate supervision of their respective local Excise Authorities. The Warehouse Officer is required to possess a thorough knowledge of the rules for the conduct of business and maintenance of accounts at Warehouses. He will also pay special attention to the following points :—

- (1) That the building and plant are secure from a revenue point of view.
- (2) That the vats are secure and proper fastenings to lock them are provided by the distillers.
- (3) That all consignments of spirit and hemp drugs are properly received and promptly verified and accounted for in the registers.
- (4) That the prescribed warehouse registers are maintained and returns required to be submitted are despatched on the prescribed dates.

- (5) That all spirit is gauged and proved where its gauging and proving is necessary
- (6) That spirit and hemp drugs are issued to the retail vendors only on payment of the issue price in the prescribed manner
- (7) That no spirit or hemp-drugs leave the warehouse without a pass
- (8) That the gauging of vats is kept up to date and the periodical verification of gallon measures carried out
- (9) That the bottling of spirit is done correctly and under his direct supervision
- (10) That smoking and use of lights is not permitted in the warehouse premises
- (11) That only clear water is used in the reduction of spirit
- (12) That over writings and erasures in accounts are avoided
- (13) That no unauthorised person is allowed to enter the warehouse
- (14) That the wastages are properly controlled
- (15) That an account of all articles instruments books for sale, stationery, forms and revenue locks supplied to the warehouse is properly kept
- (16) That the elimination of old records is kept up to date, and
- (17) That night visits are paid in the prescribed manner

Apart from his duties at the Warehouse he will also inspect all country spirit shops in the Cantonment once a fortnight and the Foreign Liquor, Hemp-drugs and other excise shops once a month. The Warehouse Officer, Neenuch is also required in addition to the above duties to discharge those of an Excise Clerk as detailed below

98 The Sub Inspector and Excise Clerk at Mhow works under Sub Inspectors and Excise Clerks Mhow and Neenuch the immediate supervision of the Local Excise Authority. He is also required to inspect the Excise shops in the Cantonment in the manner as prescribed in the foregoing paragraph. He will attend the verification of the Foreign liquor consignments received at the F L vends and see that the license fee under the fee per bottle system is properly credited. He will prepare passes for import of Foreign Liquor, Denatured spirit, etc., for the signature of the Local Excise Authority and check the excise challans in respect of payment of issue price and license fee. As Excise clerk he is required to maintain all office registers and to prepare all returns on the prescribed dates.

99 The Distillery clerk at Nowgong works under the direct Distillery clerk control of the Officer in charge of the distillery. His chief duties

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are to prepare passes and export permits and to make entries in the shop pass books. He also maintains the registers and prepares the returns as prescribed by the Distillery rules and helps the distillery officer at the distillery whenever required to do so.

Excise menial Establishment.

100. The menial establishment includes Jamadars, Excise peons and Daftri. Their pay is as follows :—

Jamadar	..	..	..	Rs. 20 per mensem.
Daftri	..	..	..	Rs. 20 „
Excise peons	..	..	..	Rs. 16 „ each.

The number of peons allotted is as under :—

Excise Commissioner's Office..	..	1 Jamadar.
		1 Daftri.
		4 Excise peons.
Excise Inspector for Central India	..	1 Excise peon.
Mhow Warehouse ..	..	3 Excise peons.
Necmuh Warehouse ..	..	1 Excise peon.
Nowgong Distillery	..	5 Excise peons.

The appointments of Excise peons are made for the purposes of office, preventive and detective work. The staff required for the Excise Commissioner's office will be appointed by him as also the Excise peon required to work under the Excise Inspector for Central India. In other places the appointments of the peons will be made by the Local Excise Authorities of the respective places subject to the approval of the Excise Commissioner.

Preventive and detective duties.

101. (i) One of the most important duties of all Excise officers is the prevention and detection of illicit practices, *e.g.*, illicit distillation and the illicit import, sale or possession of excisable articles as well as other infringements of the Excise law, and they should continually exercise their ingenuity and intelligence to this end and maintain a special watch on the movements of all suspects within their local areas.

(ii) In making shop inspections they should pay special attention to the following points :—

(a) that the liquor issued to a certain shop has been actually taken to that shop and not left *en route* at other shops where either higher retail or duty rates may be enforced,

(b) that the shop accounts are correctly maintained and if they show that there is no profit that the licensee is not deriving other profit by illicit means, *e.g.*, dilution, short weight or collusion with illicit distillers. It should be remembered that contractors addicted to malpractices frequently take unremunerative contracts merely to cloak smuggling and other illicit practices,

(c) that the inspection visits are paid as far as possible at irregular intervals and by surprise,

(d) the situation of the shop in relation to places of public resort,

- (e) the condition of the building the sale platform and lighting arrangements,
- (f) the observance of rules regarding retail rates, hours of sale, sale to or by a minor, entertainments, weights, measures, credit sales and maintenance of accounts,
- (g) the strength and quality of the excisable article offered for sale,
- (h) the colouring of spirit if any, and
- (i) the issue of liquor over special passes

The result of each inspection should be noted in the inspection notebook provided by the licensee for the purpose

102 In order to secure their co-operation in excise administration Excise Inspectors and Sub Inspectors should arrange periodically to meet the Excise Officers of adjoining areas and discuss with them matters of common interest, especially those relating to illicit distillation, retail rates and the smuggling of excisable articles. The result of all such discussions should be reported in the monthly diaries. Co operation with Excise Officers of the adjoining areas

103 It is the duty of the Excise Officers to report to their immediate superiors the inspection and detection work done by them. The Distillery Inspector at Nowgong the Excise Inspector in charge of the Mhow warehouse and the Excise Sub Inspectors at Mhow and Neemuch are therefore required to submit every month a diary to their Local Excise Authorities in which they should record the particulars of shop inspections and detection work done and also information which they may have received about excise offences and whether any action has been taken or is proposed. Submission of monthly diaries

104 In order to enable the States and Estates in Central India and Rajputana that have adopted the Madras contract supply system, to employ trained excise officials at warehouses and distilleries owned by them, special arrangements have been made with the Bombay Excise Authorities to hold an annual training class for State candidates at the Nasik Distillery. The class generally opens in the month of August and the States and Estates are previously asked to report to the Excise Commissioner in Central India if they have any candidates whom they desire to send to this class for training. The number of candidates that can be nominated to attend the class is limited to 12. The total period of the course is about 6 weeks, prior to which the candidates are required to Excise training class

be first examined at Mhow in order to satisfy the Excise Commissioner that they possess sufficient qualifications and knowledge

105. Arrangements have also been made with the Central Provinces Excise Department to admit State candidates in their annual training class at Nagpur for a higher course of Excise training. As in the case of the Nasik Course, inquiry is each year made beforehand from all Central India States and Estates whether they desire to send candidates for training at Nagpur. The Nasik course is only concerned with instructions in warehouse and distillery duties, the Nagpur course includes instructions in the above duties but also deals with executive duties of Excise officers and their instruction in Excise Law and procedure. It is thus wider in scope and intended for Excise officers who will have other than warehouse duties to perform. The Nagpur course extends for a period of over 3 months and the fee charged from each candidate is Rs. 30 for the whole session, payable in advance through the Excise Commissioner in Central India.

SECTION II.—*Powers of Officers under the Excise Regulation.*

Section 7 (a).

Powers of the
Excise Commission-
er.

106. The Excise and Opium Commissioner in Central India shall be the officer who shall superintend the administration of the Excise Department and the collection of the Excise revenue.

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Section 7 (c).

107. The Agent to the Governor General in Central India is pleased to delegate to the Excise Commissioner in Central India the powers conferred on the Chief Commissioner by the Sections of the said Regulation specified below :—

<i>Powers conferred.</i>	<i>Section.</i>
Power to sanction the import, export or transport of excisable articles without restriction of any kind	9
Power to sanction the removal of any excisable article from distilleries, warehouses or other place of storage without payment of duty or execution of a bond	15
Power to exempt any excisable article from any duty to which the same may be liable	67
Power to impose restrictions on the power of a licensing authority to cancel or suspend a license	30
Power to give special sanction for a Magistrate to take cognizance of an offence the prosecution of which is instituted more than 6 months after the date on which the offence is alleged to have been committed	61(2)
Power to appoint Officers of the Excise Department up to Inspector and including the post of Excise Inspector for Central India ..	7(c)
Power to grant a lease of any right specified in section 18 sub-section (1), provided that the prior sanction of the Agent to the Governor General in Central India is obtained to any lease of the right to manufacture liquor under the supply system	18
Power to declare that the written permission of the licensee to draw Tari is equivalent to a license from the Local Excise Authority for that purpose	19
Power to accept payment of a sum in consideration of a grant of a lease under section 18	26

Section 7 (g)

No 108 The Excise Commissioner in Central India is permitted to delegate to the Officers in charge of the Excise Department at Mhow, Neemuch and Nowgong —

- (i) the power delegated to him under Notification No 3183 C dated the 19th June 1933 to appoint clerks and peons
 (ii) the power delegated to him under the said Notification to grant a lease of any right and to accept payment therefor

Section 7 (b)

109 The following officers are hereby appointed to exercise the powers of a Collector under section 11 of the Regulation to grant transport passes to consumers of country spirit and Tax within their respective charges —

- (1) (a) Excise Officers not below the rank of Sub Inspector
 (b) Police Officers not below the rank of a Sub Inspector or in charge of a Station House or Out post

Provided that these powers shall be exercised subject to the conditions contained in the Special Pass Rules

(2) In the Cantonments of Mhow and Neemuch and in the Cantonment and Civil Lines of Nowgong the Executive Officer, the Judicial Officer and the Assistant to the Political Agent in Bundelkhand respectively are appointed to exercise the powers of a Collector

(3) Excise Officers not below the rank of Sub Inspector are appointed to exercise the powers of a Collector under section 11 of the Regulation to grant passes for the transport and export of country spirit, Indian made foreign liquor rectified spirit and denatured spirit from the distillery or warehouse to which they are posted

Section 7 (c)

No 110 The following Excise Officers shall in addition to the powers conferred on them by section 52 of the Regulation exercise also the powers specified below within the areas to which they are respectively appointed —

Designation of Officer	Powers conferred by Sections
Excise Inspector for Central India	71 54 55 (1) and 59
Excise Inspectors	71 54 55(1) and 59
Excise Sub Inspectors	1 54 55(1) and 59
Excise peons	59(a) and (b) and 38 (a) in so far as it relates to the power to demand production of a permit or pass

Section 7 (d).

111. The powers and duties assigned to Excise Officers under Ntn. No. 3183-C., d. 19-6-33. clause (c) of section 7, of the Regulation shall be exercised and performed by the persons, and to the extent, specified below :—

Designation of Officers empowered.	Sections under which powers and duties are assigned.
(i) Any Police Officer not below the rank of Sub-Inspector.	38 (a), 52, 54, 55(1) and 59.
(ii) Any Police Officer in charge of a Police Station not below the rank of Head constable.	38(a), in so far as it relates to the power to demand production of a permit or pass, 52, 54, 55(1) and 59.
(iii) Any other Police Officer	.. 38(a), in so far as it relates to the Power to demand production of a permit or pass, and 52 (a) and (b).

CHAPTER V.

n. Rules for the grant and Regulation of all licenses for the wholesale
C, and retail sale of excisable articles

SECTION I

Rules of general application

Section 62 (2) (e), (f) and (h)

112 (1) For the purposes of these rules—

Definitions

(a) "Local Excise Authority" means —

(i) as regards the Cantonment of Mhow, the Cantonment Executive Officer,

(ii) as regards the Cantonment of Neemuch the Judicial Officer, and

(iii) as regards the Cantonment and Civil Lines of Nowgong, the Assistant to the Political Agent in Bundelkhand in charge of excise

(b) "Excise year" means in the Cantonment and Civil Lines of Nowgong the year commencing on the 1st July and ending on the 30th June, in the Cantonment of Mhow the year commencing on the 1st October and ending on the 30th September, and in the Cantonment of Neemuch the year commencing on the 1st November and ending on the 31st October

(c) "Hemp drugs" means ganja, bhang and charas and their preparations and admixtures

(d) "The Regulation" means the Excise Regulation, 1915

(2) Licenses for the manufacture or sale of excisable articles shall be disposed of by tender, auction or in such manner as the Agent to the Governor General in Central India may, by general or special order, direct Licenses how disposed of and by whom to be granted

Except where otherwise prescribed licenses shall be granted by the Local Excise Authority

The licenses for the retail sale of country spirit, tari and hemp drugs shall ordinarily be sold by auction by the Local Excise Authority or other officer authorised by the Excise Commissioner in this behalf before the commencement of each excise year

(3) Licenses for the retail vend of excisable articles shall ordinarily be granted for one year corresponding with the Excise year, subject to the following provisions — Period of license

(i) If any license be granted during the course of the excise year, it shall expire on the night of the 30th June, 30th September and 31st October in the Cantonment and Civil Lines of Nowgong and in the Cantonments of Mhow and Neemuch respectively.

- (ii) Occasional licenses may be granted to provide for the temporary supply of excisable articles on special occasions, but shall be limited as to period to the duration of such special occasions.
- (iii) Wholesale licenses for the manufacture, supply and sale of liquor may be granted for any number of years not exceeding five, as the Agent to the Governor General in Central India may in each case decide.
- (iv) Licenses for the retail sale of excisable articles (*i.e.*, country spirit, tari, hemp-drugs and foreign liquor) for longer periods may be granted only with the special sanction of the Agent to the Governor General in Central India, and
- (v) Licenses for the retail sale of hemp-drugs will entitle the licensee to prepare preparations or admixtures of Bhang.

Location of shop.

(4) (i) Shops for the retail sale of country spirit, tari and hemp-drugs, will be allowed only at such places as the Local Excise Authority, with the previous sanction of the Excise Commissioner, may from time to time determine.

(ii) The number of shops should not ordinarily be in excess of the following scale :—

Country spirit—1 to every 5,000 inhabitants
for rural areas, and for every 10,000 in urban.

Hemp-Drugs—1 to every 10,000 inhabitants.

(iii) No retail shop shall be licensed for the consumption of country liquor on the premises :—

(i) in, or at the entrance to, a market place ;

(ii) in close proximity, to a bathing ghat, school, hospital, place of worship, factory or place of public resort ; and

(iii) in the neighbourhood of a mill or railway station.

Dates and time of auction to be notified.

(5) All auctions will be held at a time and place previously determined with the approval of the Excise Commissioner and notified as widely as possible by the Local Excise Authority.

(6) When licenses are put to auction, the following provisions shall apply :—

Certain persons debarred from bidding.

(i) Former licensees who are in arrears to Government as regards payment of excise revenue, or whose conduct as licensees has been unsatisfactory, or who have been guilty of serious breaches of their licenses under the Excise Regulation or Opium Act or the rules made thereunder, and persons who have been convicted by a criminal court of such offences as, in the opinion of the officer holding the auction, render them undesirable holders of licenses, and persons believed to be of bad character, shall not be entitled to bid at the auction without the consent of the Local Excise Authority or the Officer holding the auction

- (ii) An agent shall not be allowed to bid unless he holds a power of attorney from his principal or unless such principal is present and authorises the agent to bid on his behalf
- (iii) Without the express sanction of the Local Excise Authority no person shall bid for an excise privilege who holds or is the agent or servant of any person holding a similar privilege in an adjoining area whether of British India or of an Indian State
- (7) The confirmation of any auction sale held by the Local Excise Authority shall rest with the Excise Commissioner, who may accept or reject any bid at his discretion without cause assigned Confirmation
of auction sale
- (8) Without the special sanction of the Excise Commissioner which should be obtained previously in writing — Certain persons
barred from
holding licenses
- (i) No person holding or possessing any interest in a foreign liquor license may hold or possess any interest in a license for the retail vend of country liquor in the same locality
- (ii) No person holding or possessing any interest in a license for the retail vend of opium or intoxicating drugs may hold or possess any interest in a liquor license in the same locality
- (iii) No person holding or possessing any interest in a license for the retail vend of country spirit shall hold or possess any interest in a license for the retail vend of tari in the same locality, and *vice versa*
- (iv) No person shall hold or possess any interest in two or more adjoining shops for the retail vend of the same excisable article in the same Cantonment
- (v) No person holding a license for the manufacture and supply of country liquor from a distillery to retail vendors shall be granted a license for the retail vend of the same either in the administered area in which the distillery is established or in the areas supplied from such distillery
- (9) Copies of the various forms of licenses prescribed shall be made available before the commencement of the auction for the inspection of intending bidders
- (10) (1) The Presiding Officer is not bound to accept the highest or any bid Acceptance of bid.
- (2) The acceptance by the Presiding Officer of any bid is subject to the confirmation of the Excise Commissioner as provided by the rules in this behalf
- (3) Every person bidding will be held to his bid whether it be the highest or not

- (ii) Occasional licenses may be granted to provide for the temporary supply of excisable articles on special occasions, but shall be limited as to period to the duration of such special occasions.
- (iii) Wholesale licenses for the manufacture, supply and sale of liquor may be granted for any number of years not exceeding five, as the Agent to the Governor General in Central India may in each case decide.
- (iv) Licenses for the retail sale of excisable articles (*i.e.*, country spirit, tari, hemp-drugs and foreign liquor) for longer periods may be granted only with the special sanction of the Agent to the Governor General in Central India, and
- (v) Licenses for the retail sale of hemp-drugs will entitle the licensee to prepare preparations or admixtures of Bhang.

Location of shop.

(4) (i) Shops for the retail sale of country spirit, tari and hemp-drugs, will be allowed only at such places as the Local Excise Authority, with the previous sanction of the Excise Commissioner, may from time to time determine.

(ii) The number of shops should not ordinarily be in excess of the following scale :—

Country spirit—1 to every 5,000 inhabitants
for rural areas, and for every 10,000 in urban.

Hemp-Drugs—1 to every 10,000 inhabitants.

(iii) No retail shop shall be licensed for the consumption of country liquor on the premises :—

(i) in, or at the entrance to, a market place ;

(ii) in close proximity, to a bathing ghat, school, hospital, place of worship, factory or place of public resort ; and

(iii) in the neighbourhood of a mill or railway station.

Dates and time of auction to be notified.

(5) All auctions will be held at a time and place previously determined with the approval of the Excise Commissioner and notified as widely as possible by the Local Excise Authority.

(6) When licenses are put to auction, the following provisions shall apply :—

Certain persons debarred from bidding.

(i) Former licensees who are in arrears to Government as regards payment of excise revenue, or whose conduct as licensees has been unsatisfactory, or who have been guilty of serious breaches of their licenses under the Excise Regulation or Opium Act or the rules made thereunder, and persons who have been convicted by a criminal court of such offences as, in the opinion of the officer holding the auction, render them undesirable holders of licenses, and persons believed to be of bad character, shall not be entitled to bid at the auction without the consent of the Local Excise Authority or the Officer holding the auction

(ii) An agent shall not be allowed to bid unless he holds a power of attorney from his principal or unless such principal is present and authorises the agent to bid on his behalf

(iii) Without the express sanction of the Local Excise Authority, no person shall bid for an excise privilege who holds or is the agent or servant of any person holding a similar privilege in an adjoining area whether of British India or of an Indian State

(7) The confirmation of any auction sale held by the Local Excise Authority shall rest with the Excise Commissioner, who may accept or reject any bid at his discretion without cause assigned

(8) Without the special sanction of the Excise Commissioner which should be obtained previously in writing —

Certain persons
banned from
selling licenses

(i) No person holding or possessing any interest in a foreign liquor license may hold or possess any interest in a license for the retail vend of country liquor in the same locality

(ii) No person holding or possessing any interest in a license for the retail vend of opium or intoxicating drugs may hold or possess any interest in a liquor license in the same locality

(iii) No person holding or possessing any interest in a license for the retail vend of country spirit shall hold or possess any interest in a license for the retail vend of tari in the same locality and vice versa

(iv) No person shall hold or possess any interest in two or more adjoining shops for the retail vend of the same excisable article in the same Cantonment

(v) No person holding a license for the manufacture and supply of country liquor from a distillery to retail vendors shall be granted a license for the retail vend of the same, either in the administered area in which the distillery is established or in the areas supplied from such distillery

(9) Copies of the various forms of licenses prescribed shall be made available before the commencement of the auction, for the inspection of intending bidders

(10) (1) The Presiding Officer is not bound to accept the highest or any bid

Acceptance of

(2) The acceptance by the Presiding Officer of any bid is subject to the confirmation of the Excise Commissioner as provided by the rules in this behalf

(3) Every person bidding will be held to his bid, whether it be the highest or not

(4) The Presiding Officer will, in accepting or rejecting bids, exercise his discretion in such a manner, as to exclude bids which are the result of speculation or rivalry and are obviously in excess of the market value of the license, as to prevent the creation of undesirable monopolies, and as to preclude the acceptance as licensees of undesirable persons or persons of doubtful solvency. When there is no reason to the contrary the highest bid as recorded on the bid list (in Form C. S. VI), if adequate, shall be accepted. If the price offered by the highest suitable bidder is not adequate the license shall be withdrawn for resale at a subsequent date or for settlement by tender. When once a bid has been accepted no subsequent offer in respect of the same license shall be considered. A register of shops put to auction shall be maintained in Form C. S. V.

Presiding Officer
to report the result
of auction.

(11) As soon as possible after the auction has been held, its result shall be reported by the Presiding Officer to the Excise Commissioner for sanction. The Excise Commissioner may either sanction the auction or pass such other orders as he considers suitable regarding the disposal of all or any of the licenses offered for sale.

Forms of licenses.

(12) Subject to such modifications, if any, as may in the case of any license be approved by the Excise Commissioner licenses granted by the Local Excise Authority for the retail sale of country spirit and of hemp drugs shall be in Forms C.S.-1, C.S.-2, and H.D.-1, as given in Appendix D(c) and (g). Licenses for the manufacture and retail sale of tari (country fermented liquor) shall be in Form T.-3, as given in Appendix D(d).

Resale of shops.

(13) In the event of the cancellation, forfeiture or determination during the currency of the excise year of any license for the retail sale of country liquor or of hemp drugs, or of the license for the manufacture and retail sale of tari (country fermented liquor) such license shall be sold immediately by the Local Excise Authority for the remainder of the excise year. The Local Excise Authority shall, in effecting such resale, be guided by the principles contained in the foregoing rules, so far as the same can be applied without causing undue delay; and in the event of the resale being effected by auction the provisions of Rules (6) to (12) shall apply to the proceedings. The resale will not require the sanction of the Excise Commissioner to whom, however, it should be reported immediately.

License for the
wholesale supply of
country spirit.

(14) Licenses for the wholesale vend of country spirit granted by the Local Excise Authority shall be in Form D.-1 as given in Appendix D(a), subject to such modifications, if any, as may, in the case of any such license be approved by the Excise Commissioner. A single license only will be granted for each area to which the Regulation applies, and the exclusive privilege of wholesale supply of country spirit within each such area will thus be conferred on a single licensee. At least 3 months before the commencement of the period for which such a license is to be granted in any area to which the Regulation applies, notices will ordinarily be published

under the orders of the Excise Commissioner for Central India inviting candidates for the license to specify the rates at which they undertake the supply of the whole of the spirit required for consumption in the area covered by the license and specifying briefly the conditions of supply. The tenders received will be opened by an officer and at a time and place appointed by the Excise Commissioner for Central India in this behalf. The licensee will be selected, and the period for which the license is to be granted and the prices to be charged by the licensee for the spirit supplied will be determined by the Excise Commissioner after considering the tenders so received. The prices so determined will be intimated to the Local Excise Authority, by whom they will be announced at the time of the auction held in accordance with rule (1) for the information of candidates for licenses for the retail sale of country spirit.

(15) The Agent to the Governor General in Central India may, by general or special order, direct that any license may be allotted otherwise than as required by the foregoing rules. Grant of license otherwise than as required by the foregoing rules

SECTION II

General License conditions

Section 62 (2) (g), (h) and (j)

113 (1) (a) Every license granted shall be deemed to have been granted personally to the licensee named therein, and shall, on the expiry thereof, be surrendered to the Local Excise Authority. Personal character of the privilege

(b) If any license holder dies before or during the period of the currency of his license such license shall forthwith cease to be in force.

Provided that the Local Excise Authority, may, at his discretion, continue any such license in favour of any heir or of the surety of the deceased license-holder.

(2) A sum equal to one-sixth of the annual fees shall be deposited by the successful bidder as security on the fall of the hammer or before the conclusion of the sales for the day, and the balance shall be paid by such instalments as shall be specified in the license to be granted. The deposit required by this rule shall ordinarily be in cash, but the presiding officer, may in his discretion, accept Government promissory notes (or other securities in which trust monies may be invested under section 20 of the Indian Trust Act, 1882, and the rules made thereunder by any High Court) of the required value at the market rate of the day, provided that such Government promissory notes or other securities shall, before they are accepted in deposit have been endorsed by the last holder in blank or in favour of the Local Excise Authority. If the successful bidder fails to accept his license within 7 days of the delivery to him or of the publication at the office of the Local Excise Authority of a notice requiring him to do so, or if default is made in the payment of the Payment of fees

deposit the license will be resold at the risk of the defaulting purchaser either immediately or on the following day or on such future date as the officer conducting the sale may then and there notify. The defaulting purchaser shall be debarred from bidding for the same, or for any other license, and if the price finally accepted at the resale be less than that bid at the first sale, the difference will be recoverable from the defaulter in accordance with section 64 of the Regulation.

Licensed Premises.

(3) The premises on which sales under any excise license may be carried on will be as specified in the license. Outside such premises the sale of liquor or intoxicating drugs is prohibited, as is also the possession of such articles, in quantities greater than those permitted to unlicensed persons, unless covered by a transport pass or permit.

Character of shop premises.

(4) Sales must be conducted in a building of which the whole or part must be entirely set aside for use as a shop. The sale room shall be suitably constructed and lighted, as may be required by the Local Excise Authority, and the interior thereof, where sales are effected, shall be visible from the doorway. The shop shall not be used for any other purpose than that for which it is licensed. If there are means of communication between the shop and an adjoining dwelling house, such must be locked at night.

Transfer of sites.

(5) Subject to rule (4) of the Rules of general application the Local Excise Authority may order the transfer of shops from one locality to another, or their closure, or the opening of new shops. But such changes if they affect the interest of adjacent license holders, shall not be made during the currency of their licenses, unless such license holders have been given an opportunity of being heard and unless the order originating the change has been passed, or confirmed, by the Excise Commissioner. Any claims for compensation in this connection by such adjacent license holders shall be decided by the Excise Commissioner :—

Provided that no claims shall lie on account of—

- (a) the opening of a foreign liquor shop in the neighbourhood of a country liquor shop ; or
- (b) the grant of an occasional license.

Transfer or sub-lease of license.

(6) No privilege of supply or vend shall be sold, transferred or sub-leased, nor shall a holder of any such privilege enter into a partnership for the working of such privilege in any way or manner, without the written permission of the Local Excise Authority, which shall be endorsed on the license. A partner or sub-lessee shall be bound by all the conditions of the license, but the original licensee also shall continue to be responsible to Government for the due payment of the license fees.

Appointment of agents and servants.

(7) No agent shall be appointed for the management of any excise privilege without the previous approval of the Local Excise Authority. Such approval may be withdrawn at any time. A

servant or dependent of the licensee who merely assists in the shop shall not be deemed an agent within the meaning of this rule but a person other than the wife or husband of the licensee who manages a shop on behalf of the licensee shall be considered an agent even though he be a member of the licensee's family

(8) (a) Shops shall be kept open throughout the year (or season in the case of Tari shops) unless their temporary or permanent closure has been authorized by the Local Excise Authority. Such supply of liquor or intoxicating drugs as the Local Excise Authority may consider sufficient to meet the local requirement shall be maintained. Subject to the provisions of section 34 of the Excise Regulation and to the exceptions specified in Rule (11) sales shall be made to all comers on payment at the current rate of sale. Shops to be kept open and adequately stocked

(b) Shops shall be closed (i) if the Local Excise Authority orders while a regiment or detachment of soldiers is passing or encamped in the vicinity provided that when a shop is closed under this rule the Local Excise Authority may with the previous sanction of the Excise Commissioner award compensation to the licensee for loss of profits (ii) with the previous sanction of the Excise Commissioner on any important festival days. On such festival days will be announced at the auction and no compensation will be payable for such closure

(9) Save where otherwise prescribed in the transport pass all consignments of excisable articles shall be carried to their destination by the nearest practicable route. Such consignments shall be taken there intact within the time prescribed and shall be accompanied by the transport pass. Such pass shall only cover liquor or intoxicating drugs agreeing in quantity quality and all other respects with the particulars recorded therein. Passes shall be produced on the demand of an officer authorised on this behalf. all supply of stock

(10) (a) Except where specially permitted by the Excise Commissioner, sales under each license issued must be conducted in different premises but should more than one licensee for the vend of foreign liquor or hemp drugs be held by the same person this rule shall not be deemed to apply. Sale of 7 different articles to be in different premises

(b) The holder of a license for the sale of liquor for consumption on the premises shall not appoint as his agent a person who is an agent or servant of a contractor of opium or intoxicating drugs

(11) (a) No person except the licensee his agent or servant shall be allowed to stay in any shop during the night. Restrictions applicable to certain persons

(b) No person apparently under 14 years of age and no insane person shall be permitted to enter a shop and no intoxicated person shall be allowed to enter or remain therein

(c) During the hours for which the premises are permitted to be kept open for business no person licensed to sell country liquor,

hemp drugs or tari shall employ or permit to be employed in any part of the licensed premises any woman except his wife or the wife of his agent, either with or without remuneration.

(d) No person suffering from leprosy or from any contagious disease shall be employed in the transport or sale of liquor or intoxicating drugs.

(e) No person who has been convicted of an offence under the Excise Regulation or the Opium Act or any non-bailable offence shall be employed in the transport or sale of liquor or intoxicating drugs without the previous sanction of the Local Excise Authority.

Licensee to report
offence of which he
has knowledge.

(12) A licensee is bound to report to the Local Excise Authority all instances which come to his knowledge of persons employed by him in the manufacture, carriage or sale of liquor or intoxicating drugs, committing breaches of the Excise Regulation or Opium Act or of the rules made thereunder, or of the engagements entered into by the licensee, and he shall comply with the Local Excise Authority's orders respecting the further employment of such persons.

Weights
measures.

and (13) Only such weights and measures as may from time to time be prescribed by the Excise Commissioner, and correct scales of such pattern as shall be approved by the Local Excise Authority, shall be used on any licensed premises. The possession of other weights, measures or scales on any licensed premises, or the giving of short weight or measure shall be considered a breach of the license.

Prohibition of sale
to certain persons.

(14) No excisable article shall be sold or given—

(a) to any Railway servant, Police or Excise Officer not below the rank of Sub-Inspector, when on duty or in uniform, any European vagrant in Police custody or any insane person ; or

(b) unless such sale is expressly authorized by the Local Excise Authority, to any soldier, or member of a soldier's family or camp follower except in the following cases, viz :—

(i) soldiers other than European soldiers may be supplied with hemp drugs ; and

(ii) in the case of Railway Refreshment rooms and Dak Bungalows, troops and camp followers travelling under the command of an officer may be supplied with the consent of such officer ; and soldiers and their families travelling in small parties not under the command of an officer may be supplied with a reasonable quantity of liquor.

Explanation.—"Soldiers" does not include a Commissioned Officer, a volunteer, a soldier in Civil employ or a native soldier absent on leave from his regiment. "Camp-follower" means a follower whether on or off duty, whom the vendor knows, or has

reason to believe, to have the right to be in cantonments and does not include a private servant

(15) The licensee shall not receive grain, jewels, goods wearing apparel or any other article in pawn for liquor or intoxicating drugs nor shall he, without sanction of the Excise Commissioner, receive any article in exchange for liquor or intoxicating drugs. In the case of licenses for the sale of country liquor or for the retail sale of intoxicating drugs all sale transactions shall be for cash only, such cash to be paid over at the time of sale. Transactions to be for cash only

(16) Liquor or intoxicating drugs shall not be sold below such minimum and above such maximum price, if any, as may from time to time be, fixed by the Local Excise Authority for the sale of the same. Minimum and maximum prices

(17) No liquor or intoxicating drugs in excess of the quantities prescribed below shall be permitted to be removed by any person in any one day from any licensed premises without a valid pass — When passes are required

Country spirit	Tax	Hemp drugs	Denatured spirit and foreign liquor
8 Drains (one sixth of a gallon)	32 Drains	Ganja 5 tolas Bhang 20 Charas 5 in the case of Nowgong Cantonment and one tola in the case of Mhow and Neemuch Cantonments	Two Imperial gallons

(18) There shall be affixed to the front of each shop a sign board painted in the local vernacular, showing the nature of the license under which sales are conducted, the name of the licensee and, except in the case of foreign liquor, the current rate or rates of sale, as approved by the Local Excise Authority. The licensee shall sell at the rate or rates advertised on the sign board which shall be uniform for all purchasers without distinction. Sign boards and rates

(19) All liquor or intoxicating drugs sold or kept for sale shall be unadulterated and of a quality approved by the Local Excise Authority. Nothing shall be added to them either to increase their intoxicating power or for any other purpose, except by an Inspector or Sub Inspector of Excise. On demand of any officer authorized to inspect the shop, the licensee shall produce the whole of his stock of liquor or intoxicating drugs. Such officer is empowered to detain any liquor or intoxicating drugs found unfit for consumption or in any way adulterated or diluted. The Local Excise Authority may order the destruction of the same, provided that the owner of the article has been given an opportunity of representing his case before such order is passed. Articles to be of good quality and unadulterated.

Accounts.

(20) True accounts of such sale transactions shall, if the Local Excise Authority so orders, be maintained in the prescribed form in the shop premises from day to day in ink. Shop pass book for country spirit and hemp drugs must be kept in the shop except when sent to the warehouse for the issue of a fresh supply.

The furnishing of returns.

(21) Such returns and information as may from time to time be required by the Local Excise Authority shall be furnished by license-holders.

Inspection Book.

Note:

(22) An inspection book shall be maintained and shall be produced before any officer empowered to inspect the shop. On presentation of a receipt therefor, it shall be made over to any Excise Officer not below the rank of Sub-Inspector or any person authorised by such officer to receive it.

Pecuniary dealings with Excise Officers.

(23) Transactions of the nature of a gift or loan to Excise Officers are prohibited; and all other pecuniary dealings by licensees with Excise Officers require the prior sanction of the Local Excise Authority or the Excise Commissioner.

Disposal of balances.

(24) The following conditions shall apply to the disposal of balances of excisable articles left with a retail vendor after the expiration, suspension or cancellation of his license:—

- (a) If the retail vendor has obtained a new license for the same article, which is to come into force immediately on the expiry of the old license and is granted for the same premises, he may retain his balance of stock for the purpose of the new license.
- (b) If the retail vendor's new license is for different premises, he must on the expiry of the old license forthwith deposit his stock with such person as the Local Excise Authority may by general or special order, appoint for the purpose, and shall not remove it thence to the new shop except under a permit granted by an Excise Officer of rank not below that of Sub-Inspector.
- (c) If the retail vendor has been granted no other license he shall deposit his balance as provided in clause (b), and, with the prior sanction of the Local Excise Authority, may dispose of it wholesale to any other licensed vendor of the same class of article. The stock shall then be transported to the premises of such retail vendor under a permit granted by an Excise Officer of rank not below that of Sub-Inspector. In the event of the former license-holder being unable to dispose of his balance within 10 days of the date of expiry of his license, the person to whom the new license has been granted, or any licensed vendor of the article may be required, under penalty of forfeiting his license, to purchase the article at such price as the Local Excise Authority may fix and in any quantity not

exceeding that which the Local Excise Authority may determine to be ordinarily saleable by him in 10 days

Provided that if the article be unfit for use the whole of it, or if the quantity be unreasonably large, the excess may be destroyed under the orders of the Local Excise Authority. The vendor shall not be entitled to any compensation for any loss suffered in consequence of action taken under this rule

(25) If it is notified by the Local Excise Authority that from any particular date the duty leviable on any excisable article is to be enhanced, all licensed vendors in possession of such excisable article shall, on the evening preceding that date deposit their stock with such person as the Local Excise Authority may appoint for the purpose. Such stocks shall remain in deposit until verified, and the Local Excise Authority may order that the difference of duty be levied on the balance of the stocks, and the licensee shall then pay such duty within 30 days of the date on which the enhanced rate of duty comes into force —

Provided that—

- (a) If such stock or part of such stock be destroyed, the difference of duty shall not be levied on the stock destroyed, and
- (b) if a balance of stock so deposited is transferred to another licensed vendor, the difference of duty shall be levied from the transferee before the transfer is completed

(26) "Occasional Licenses" for the sale of liquor or intoxicating drugs may be granted by the Local Excise Authority at a fee of Re 1, Rs 2, Rs 5 or Rs 10 per day, according to the class of gathering in question, which shall be determined by the Excise Commissioner. The prior sanction of the Excise Commissioner is necessary to the issue of an occasional license for a gathering for which no license for the same kind of excisable articles was granted in the previous year

Occasional licenses

CHAPTER VI.

Vend of country spirit.

- Definition of country spirit. 114. "Country spirit" is included in the term "Country liquor" as defined under Section 4 of the Excise Regulation (paragraph 81, Chapter III) and means plain spirit manufactured from mohwa or such other base or bases as the Excise Commissioner may direct.
- Supply of Country spirit. 115. Two systems are in force for the supply of country spirit—
 (i) The contract supply system
 (ii) The Outstill System.
 (i) *Contract Supply System.*
- Description of contract system. 116. The contract supply denotes the system under which the exclusive privilege of supplying country spirit at a particular price to the retail vendors of a particular tract is granted for a certain period to a particular firm of distillers.
- Wholesale licenses and distillery licenses. 117 The rules regarding the grant of wholesale and distillery licenses and regarding the supply of country spirit from distilleries and warehouses will be found in Chapters V, XI and XII.
- Retail licenses. 118. (a) The general conditions for the grant of retail licenses and for the distribution of excise shops are given in Chapter V. For the special conditions attached to the retail licenses for the vend of country spirit the license Forms C. S. 1 and C. S. 2 given in Appendix D (c) may be consulted.
- Margin of deterioration. (b) A margin of two degrees is allowed to retail vendors for the deterioration in strength of 60° and 25° U. P. spirit at places where there is a warehouse and of 3° degrees at other places.
- Central shop system. 119. To enable retail vendors to get their supplies of liquor more conveniently the central shop system can be tried in remote and inaccessible tracts where the establishment of a warehouse would be impracticable. To the central shop particular retail shops are attached and the licensees of these retail shops are allowed the option of taking their supplies either from the nearest warehouse or from the central shop. The licensee of the central shop is bound to issue to the retailers on demand such supply as may be required by them at a rate 1 to 4 annas, per bulk gallon, as may be determined, over the warehouse price. The license of the central shop is disposed of by auction in exactly the same manner as that of retail shops and carries with it the right of retail sale at the shop and of wholesale vend to the shops attached. The licensee of the central shop draws his supplies from the warehouse on payment of the issue price (duty and cost-price) and is bound to keep such minimum stock of liquor of each issue strength as may be fixed by the Excise Commissioner. The Government undertakes no responsibility for

the failure of supply of liquor at the central shop nor are the licensee of the attached retail shops entitled to any remission of their license fees on that account. The following special conditions are attached to this license —

(1) The licensee will be allowed a margin of 2° degrees for deterioration of strength of liquor at the central shop and the retail licensees purchasing liquor from him will be allowed a further margin of 2° to 3° degrees in accordance with rule 118 (b) above.

(2) The licensee will submit to the check of the strength of the liquor in stock at the shop by any Excise Officer not below the rank of Sub Inspector.

(3) The licensee will use measures of one or more gallons capacity for the sale of liquor to retail vendors and such measures will from time to time be verified by inspecting officers.

(4) The licensee will maintain true accounts of the liquor in stock and its sale to other contractors in the prescribed Form and submit his accounts of each month if required to do so. He will also make entries of the liquor issued in the contractors shop pass books in the same manner as is done at the warehouse by the Warehouse Officer.

(11) *Outstill System*

120 The outstill system is a primitive arrangement for the supply of country spirit in outlying tracts whereby each licensee is granted a monopoly for manufacture and supply throughout a definite local area. The holder of a license pays to Government a certain sum monthly for the privilege of working one or more stills and for the sale of the spirit therein manufactured in certain specified shops. The sum which is fixed at the excise sales in open auction, represents all payments on account of license fee and duty.

Outstill system defined and described

121 The outstill system is only suited for the supply of primitive and outlying tracts where supply from a central warehouse cannot be effected. The encouragement to drunkenness can to some extent be lessened by the three following expedients —

- 1 The limitation of the number of licensed stills and shops
- 2 The restriction of the capacity and working hours of the stills, and
- 3 The enforcement of minimum prices

The smuggling of outstill liquor into an adjoining contract supply area can be discouraged by requiring the outstill liquor to be coloured with red sandal wood. It is important for the Excise Department to see that on the termination of an outstill contract the contractor destroys the still and other manufacturing apparatus. The license Form should be in Form C S IV as given in Appendix D(c).

Rules for the import, export or transport and sale of country spirit :—

[Sections 9 and 62 (2) (d), (e) and (h).]

- Import.** 121. (1) No country spirit shall be imported into the Administered Area in Central India unless covered by a pass, provided that the Excise Commissioner may permit (within the limit prescribed under section 16) the import of country spirit by the owner thereof from any adjacent area into the whole or any portion of the Cantonment.
- Export** (2) No country spirit shall be exported from the Administered Areas unless covered by a pass the grant of which has been sanctioned by the Excise Commissioner in Central India and the Excise Authorities of the Province or State to which such spirit is to be conveyed.
- Sale.** (3) In the Administered Areas of Mhow, Neemuch and Nowgong which are under the Distillery supply system, country spirit may be retailed in bulk as well as exclusively in sealed bottles under licenses issued by the Local Excise Authority in Forms Nos. C. S. 1 and C. S. 2 respectively as given in appendix D (c).

Section 10.

Import of country spirit through the Neemuch Cantonment and its transport to the villages of the Gwalior and Tonk States. 122. The Agent to the Governor General in Central India is pleased to empower the officer incharge of the country spirit warehouse established by the Gwalior Darbar in Neemuch City to grant passes for the import of country spirit into Neemuch Cantonment and for its transport through the said Cantonment to the villages of the Gwalior or Tonk State served by the warehouse, subject to the following conditions :—

- (a) Passes for the import or transport of such spirit shall be granted only to persons holding licenses for the retail sale of country spirit within the area to which the Excise Regulation, 1915, applies, or in the said villages respectively.
- (b) Such passes shall be granted only in respect of spirit supplied from the country spirit warehouse established in the Neemuch City by the Gwalior Darbar, and under and in accordance with the rules prescribed by the Darbar for the management of the said warehouse and for the supply of the spirit therefrom.
- (c) Such passes shall be in such form as may from time to time be prescribed by the Darbar. Every such pass shall be returned by the importer to the officer in charge of the warehouse within such time as may be specified in it in that behalf.
- (d) The duty payable in respect of such import or transport shall, before the spirit is removed from the said warehouse,

be paid by the licensed vendor desirous of importing or transporting the same to the Local Excise Authority at Neemuch (in cash or by debit in an account kept by that officer) in the case of spirit to be imported into the Neemuch Cantonment or transported to villages in the Tonk State, and to the Officer in charge of the warehouse in other cases

- (c) The spirit shall be carried in receptacles sealed by the Officer in charge of the warehouse which shall be presented together with the pass to the Officer in charge of the Oetroi Post at which the consignment enters the Cantonment by whom the date and time of entry will be endorsed on the pass and also in the case of spirit transported through the Cantonment to the Officer in charge of the Oetroi Post at which it leaves the Cantonment by whom the date and time of exit will be endorsed on the pass. In the event of the consignment having been delayed or tampered with in transit, the said officer may detain it reporting the case immediately for the orders of the Local Excise Authority.

Section 10

123 The officer in charge of the Indore State distillery at Barwahia is empowered subject to the rules made by the Indore Darbar for the management of the distillery and the issue of spirit therefrom to grant passes in such form as may from time to time be prescribed by the Indore Darbar and approved by the Agent to the Governor General in Central India in this behalf for the import into the Cantonment of Mhow of spirit consigned from that distillery to the bonded warehouse established under Section 14 of the said Regulation

Import of country spirit into the Mhow Cantonment from the Barwahia Distillery of the Indore State

Section 20

124 Except with the knowledge and consent of the Commanding Officer and as directed by the Excise Commissioner no license shall be granted for the retail sale of country liquor in or within 2 miles of the Military Cantonments

Sale in military cantonments

CHAPTER VII.

Vend of Tari.

I. INTRODUCTORY.

Definition.

125. "Tari" is defined as the fermented or unfermented juice drawn from any kind of Palm tree.

126. "Tapping" means the preparation of any part of any kind of Palm tree or the use of any means, for the purpose of causing juice to exude from the tree. The removal of the juice by tapping is the process known as the manufacture of tari.

System in force,
"the free tree
system".

127. The system in force in the Administered Areas of Central India is the free tree system. The license under this system carries with it the right of manufacture and retail sale of Tari. The license fee of each shop is determined by auction and the licensee is required to make his own arrangements to secure trees for the manufacture of Tari.

128. Tari or Sindi trees must be tapped strictly in accordance with the conditions laid down in license T. 1. "License to draw Tari" which is issued free of charge.

Conditions of
license.

129. For the conditions attached to the license for the manufacture and retail sale of Tari the license Form T. 3 given in appendix D (d) may be consulted.

Adulteration of
tari.

130. The great difficulty in tari administration is that of the prevention of dilution with water or of admixture of noxious ingredients for giving it a "bite" or "kick". Bhang, opium or nuxvomica are also sometimes added to make it more intoxicating; saccharine and quinine to give it a bitter-sweet taste; and soap nuts or chemical saponins for producing foam. The use of all these ingredients is strictly prohibited.

II. RULES FOR THE MANUFACTURE AND RETAIL SALE OF TARI.

Section 62 (2) (d) and (h).

131. (1) In these rules the expression "tari" means fermented or unfermented juice drawn from any kind of plam tree as defined in the Excise Regulation.

(2) A person to whom a license for the manufacture and retail sale of tari has been granted shall not tap, nor cause to be tapped, any tree growing beyond the limits of the Cantonment in which such license was granted unless he shall have obtained the permission of the State Authorities in which such tree is situated.

(3) Before commencing tapping the tapper shall obtain from the Local Excise Authority of the Administered Area in which the trees are situated a license in Form T. 1 prescribed and given in Appendix D (d).

(1) Date (Sindi) tree shall be tapped only by the methods prescribed from time to time by the Excise Commissioner in Central India

(5) Transport of tari by or on behalf of a licensee is forbidden except under a permit in Form T 2, prescribed and given in Appendix D (d), which will be granted by the Excise Inspector or Sub Inspector of the Cantonment in which the shop is situated

(6) Tari may be manufactured and sold under a license in Form T 3, license for the retail sale and manufacture of tari, as given in Appendix D (d), to be obtained from the Local Excise Authority

Section 19

132 In exercise of the powers conferred on him by the above Section of the Excise Regulation the Excise Commissioner is pleased to declare that the written permission of the licensee to draw Tari is equivalent to a license from the Local Excise Authority

CHAPTER VIII.

Special pass rules for country spirit and tari.

Section 62 (2) (d) and (h).

133. (1) A special pass for any quantity of $\frac{\text{country spirit}}{\text{tari}}$ not exceeding $\frac{\text{three}}{\text{ten}}$ gallons may be granted to any person by :—

Notfn.
No. 3194-C.,
dated the 19th
June 1933.

(a) a Sub-Inspector of Excise ; or

(b) a Sub-Inspector of Police, or the Officer for the time being in charge of a station-house or out-post :

Provided that either the applicant resides, or the shop is situated, within the local jurisdiction of the officer issuing the pass.

(2) The issue of a special pass under the above provisions shall not be refused by any person authorised to grant the same, unless the applicant be of known bad character, or it be apprehended that its issue may lead to a breach of the peace, or will contravene any restriction imposed on the issue of special passes.

(3) An Inspector of Police, or an officer of the Excise Department above the rank of Sub-Inspector, may in the case of entertainment or religious or social gatherings, issue a special pass for quantities not exceeding $\frac{\text{ten}}{\text{thirty}}$ gallons of $\frac{\text{country spirit}}{\text{tari}}$. It shall be in the discretion of such officer to enquire into the necessity alleged and to grant or refuse passes or to grant a pass for a smaller quantity than that applied for.

(4) To cover any larger quantity of $\frac{\text{country spirit}}{\text{tari}}$ than is specified above, a pass shall be obtained from the Local Excise Authority.

(5) $\frac{\text{Country spirit}}{\text{tari}}$ issued under a special pass shall be taken promptly to the place specified in the Pass ; it shall not be possessed longer than $\frac{\text{seven}}{\text{three}}$ days following the date of issue of the pass.

(6) (a) A special pass shall cover the transport of $\frac{\text{country spirit}}{\text{tari}}$ only to premises situated within the Cantonment. Ordinarily the purchaser will be required to purchase the $\frac{\text{spirit}}{\text{tari}}$ covered by such a pass from the shop nearest to the purchaser's residence.

(b) Both seller and purchaser of the $\frac{\text{country spirit}}{\text{tari}}$ shall satisfy themselves that the pass may lawfully be issued. Should any pass be issued in contravention of these rules, it is void, and both the seller and the purchaser are liable for a breach of the conditions regulating the sale and possession of $\frac{\text{country spirit}}{\text{tari}}$.

(7) Special passes shall be issued in the Form C S 3 as given in Appendix D (c). Licensed vendors shall preserve the counterfoils of their own pass books and the passes given them by applicants, and shall produce them for the inspection of any officer authorised to inspect the shop.

CHAPTER IX.

Vend of Foreign Liquor.

Definition.

134. Foreign liquor is defined as liquor of every description imported by sea or land into British India and liable on importation to : duty under the Indian Tariff Act, 1894, or the Sea Customs Act 1878 and includes liquor manufactured or compounded in India and made in colour ^{and}_{or} flavour to resemble such imported liquor [Paragraph 81 (ii)]. It also includes rectified spirit, absolute alcohol and perfumed spirits.

Denatured spirits are included as foreign liquor but regulated by specially framed rules.

Manufacture and supply of foreign liquor.

135. Foreign liquor may be manufactured in the Administered Areas in Central India under a license in Form D 2 granted by the Excise Commissioner with the previous approval of the Agent to the Governor General in Central India. Instructions for the manufacture, storage and issue of Indian made foreign liquor are contained in the rules published under Notification No. 3198-C., dated the 19th June 1933 for the conduct of business at the Nowgong distillery (*vide* chapter XI).

Limit of possession of foreign liquor.

136. The limits of retail sale specified in paragraph 82 above are also the limits of possession in respect of rectified and denatured spirit. In the case of other foreign liquor the limit of possession has not been fixed.

Import of Indian made foreign liquor.

137. Import of Indian made foreign liquor into the Administered Areas in Central India from any other Province in British India will only be allowed on a permit issued by the Local Excise Authority to (1) persons holding a license for the vend of foreign liquor and (2) a regimental unit. For the present such import of Indian made foreign liquor is allowed only (a) from the United Provinces in the case of foreign liquor other than beer (b) in the case of Beer from the Solan Brewery in Punjab.

138. The import, export or transport of Indian made foreign liquor is further regulated by the conditions attached to the various licenses issued for the retail sale of foreign liquor.

Payment of duty on foreign spirits imported from abroad.

139. The duty at the tariff rate is collected at the post of landing on all foreign liquor imported from abroad and this administration is therefore not concerned with it.

Payment of duty on Indian made foreign spirits imported from other provinces.

140. The duty on Indian made foreign liquor and on beer imported from other Provinces into the Administered Areas is collected at the place of export. The principle that duty follows consumption has been adopted by all the Provinces of British India. For facility of collection the practice followed, in the case of foreign spirits manufactured in other provinces of British India but imported into and consumed in the Administered Areas in

Central India, is for the same duty rate to be sanctioned in the Administered Areas by the Agent to the Governor General in Central India as is in force in the province of export. The duty is recovered from the importer by the province of export and the amount is subsequently credited to this administration by book transfer. The procedure to be followed is given in paragraph 147.

141 Duty at the sanctioned rate on Indian made foreign liquor manufactured and stored at the Nowgong distillery under a whole sale license in Form L 1 5 for supply to retail vendors in the Administered Areas is recovered from the wholesale licensee who is required to make his own arrangements to recover the duty from the retail vendors. In the case of foreign liquor exported from Nowgong the duty is either recovered in the province of import before an import permit is issued or at the distillery subject to the previous approval of the Excise Commissioner. The procedure is prescribed in paragraph 155 rules (52) to (65).

Payment of duty on Indian made foreign spirits manufactured in the Administered Areas

142 The grant of licenses for the retail vend of foreign liquor is regulated by the rules given in paragraph 146 below.

Grant of retail licenses

143 The F. L. 1 licenses of the Mhow Cantonment are given on the 'fee per bottle system'. The licenses in the other Administered Areas are given on the fixed fee system, the license fee being charged according to the scales fixed by the Excise Commissioner in this behalf vide paragraph 146 (2) below. —

Disposal of licenses

- (i) The licensee will credit into the treasury the correct amount of license fee due on the quantity for the import of which a permit is required. He will apply to the Local Excise Authority for such permit and attach to his application the receipted treasury challan. The Local Excise Authority will check the entries in the application with the receipted challan and if the license fee has been correctly credited issue a permit in the prescribed Form. The number and date of the permit and that of the treasury challan will then be noted on the application and the application together with the challan and the counterfoil of the permit will be kept in the office of the Local Excise Authority.

Procedure for the payment of license fees under the fee per bottle system

- (ii) An intimation of the arrival of every consignment of foreign liquor will be given by the licensee within 4 days of its receipt to the Local Excise Authority. That officer will verify the consignment or cause it to be verified at the first convenient opportunity and see that it agrees with the quality and quantity of spirit for which the permit was issued and that it is correctly brought to account in the shop account book. The consignment must be opened before the verifying officer who shall stamp the label on every bottle with a Government stamp specially provided for the purpose. Any bottle containing foreign liquor

found not bearing the Government stamp will be considered to have been obtained without payment of license fee and will constitute a breach of the license conditions.

Maintenance of
accounts.

144. Foreign liquor licensees are required to maintain true accounts of the receipts and sales day by day in the prescribed Form F. L. 14. In the case of receipts the number and date of the permit and the place and name of the firm will be entered in the appropriate column of the accounts Register. Transfer of stock from one vend to another in the Administered Areas will be allowed, but in all such cases the licensee will keep the correspondence covering such consignments and will show the correct account of all such liquor received or transferred in the sale register. He will also if so required produce the correspondence before the inspecting officer.

Margin of
deterioration.

145. A margin of 2° degrees in strength below the prescribed strength is allowed for deterioration in the case of Rum, Brandy and Whisky and of 5° degrees in the case of Gin. If in any case the strength is found to have deteriorated below this margin a sample of such liquor should be taken and submitted to the Local Excise Authority with the report. The Local Excise Authority will examine the degree of obscuration in such cases and if he is satisfied that the license-holder has not tampered with the liquor he will report the matter to the Excise Commissioner. The Excise Commissioner may allow the liquor to be sold or order its sale to be discontinued.

A.—RULES FOR THE GRANT OF LICENSES FOR THE SALE OF FOREIGN LIQUOR, TONIC WINES AND RECTIFIED SPIRIT.

Section 62 (2) (d), (g) and (h).

Sale of Foreign
liquor.

146. (1) Foreign liquor may be sold only under licenses to be obtained from the prescribed authority. The licenses shall be of the following description :—

Notfn
No. 3195-C.,
dated the
19th June
1933.

(i) *Shop licenses.*—Shop licenses are of two classes, viz.—

(a) “Off” licenses covering sale for consumption off the premises only,

(b) “Public House” licenses covering sale for consumption both on and off the premises.

These licenses will be in Form F. L. 1 and F. L. 2, respectively. The “off” license provides for the sale of foreign liquor in unopened bottles only, i.e., reputed quarts or pints.

(ii) In addition to shop licenses the following additional licenses can be issued :—

(c) Hotel or Refreshment Room or Dak Bungalow licenses. This license will permit of sale of foreign liquor, for consumption on the premises, to certain persons only, viz :—

(i) in the case of a hotel, sales shall be made only to residents in such hotel for their own use or for that of their guests, or

Kind of licenses.

to casual visitors requiring liquor with meals supplied to them,

- (ii) in case of a refreshment room sales shall be made only to *bona fide* travellers within the limits of the railway station, or
- (iii) in case of a *Dak Bungalow* sales shall be for consumption by *bona fide* travellers only. The license will be in Form F L 3

(d) *Occasional bar licenses*—These will be granted only in order to enable spirits and fermented liquors to be sold at entertainments by or on behalf of the organizers of these entertainments. Such a license will be granted by the Local Excise Authority only after he has satisfied himself that its issue is desirable in the interests of the persons attending the entertainment and is not otherwise objectionable. In each such license the hours during which sales will be permitted will be entered by the Local Excise Authority with due regard to the circumstances of the entertainment for which it is required. The license will be in Form F L 4

(e) *Canteen tenant licenses*—These licenses will only be issued for the retail sale of foreign spirits and foreign fermented liquors at a military canteen established under the Canteen Tenant System. The license will be in Form F L 5

(f) *Licenses for the sale of tonic wines*—These licenses will be issued for the sale of tonic wines and spirits or preparations containing not more than 42 per cent of proof spirit. The license will be in Form F L 6

NOTE—This license will not be necessary for the holders of a license in Form F L 1 who can sell tonic wines under the cover of their own license

(g) *Druggist's license*—This license will be issued for the possession, bottling and sale of pure rectified spirit only to any approved druggist or chemist. The quantity of rectified spirit which may be possessed under this license shall not exceed 5 imperial gallons at one time, or such larger quantity as the Excise Commissioner may authorise in this behalf, and such rectified spirit shall be sold only for *bona fide* medical, industrial or scientific purposes. The license will be in Form F L 7

(h) *Whole sale vend license*—This license permits sale of Indian made foreign liquor by wholesale to holders of retail vend license and to the regimental units only may be granted by the Excise Commissioner. The license will be in Form F L 8

(i) *Special licenses*—Special licenses not falling under any of the above clauses may be granted by the Excise

Duty to be prepaid in the province of export.

(3) Indian made foreign liquor may be imported only after prepayment in the province of export of duty at the rates prescribed by rules made under the Regulation, such duty being subsequently transferred to the Central India Administration by Book transfer as provided in the following rules.

Application to import.

(4) The importer, unless generally or specially exempted by the Excise Commissioner in this behalf, shall first apply to the Local Excise Authority of the area of import for the issue of a permit in Form F. L. 10. He shall present personally or through his agent an application to the Local Excise Authority of the area in which he holds a license, stating (a) the name of the distillery, brewery, bonded warehouse or bonded laboratory from which the import is to be made; (b) the name, complete description and quantity of each kind of liquor which is to be imported and whether the import is to be made in bulk or in bottles; (c) the route by which it is proposed to import the liquor; and (d) the amount of duty leviable on the total quantity of liquor to be imported. A separate application shall be necessary in respect of each consignment.

Issue of permit.

(5) The Local Excise Authority, if he sees no objection, shall issue a permit in the prescribed form in triplicate containing the particulars given in the application referred to in the previous rule. The permit shall be in force up to the date noted therein. One copy of the permit shall be made over to the importer, the second copy shall be forwarded to the Chief Revenue Authority of the district or place of export, and the third shall be retained for record. *The permit shall clearly specify that import is authorised on prepayment of duty in the province of export at the rates prevailing in the area of import.*

Presentation of permit at place of export.

(6) The importer shall present his copy of the permit before the Chief Revenue Authority of the district or place of export or the officer in charge of the distillery, brewery, bonded warehouse or bonded laboratory from which export is to be made, together with a treasury receipt for the amount of duty paid by him. The said officer, after satisfying himself that the import is duly authorised and that the amount of duty paid is correct, shall authorise export and issue a pass to cover the same. A copy of the pass shall be sent direct to the Local Excise Authority of the area of import.

Checking of consignment imported.

(7) The Local Excise Authority shall send the copy of the pass received by him to the Local Excise Inspector, who will check the consignment and endorse the result on the pass and return it to the Local Excise Authority. The Local Excise Authority shall forward to the Excise Commissioner, at the end of each quarter, all export passes received from other provinces.

Removal of consignment. Excess duty payable.

(8) When the consignment has been examined as aforesaid the Excise Inspector shall note the result of his examination on the reverse of part III of the pass and allow the consignment to be removed to its destination on the distinct understanding that the

importer shall at once pay to the Local Excise Authority the difference in duty, if any, leviable on the consignment if on examination of the sample by the Chemical Analyser, if necessary, it is found that full duty was not recovered thereon in the first instance. If the Excise Inspector has reason to think after examining the consignment that the full duty has not been paid, he shall forward samples to the Chemical Examiner through the Local Excise Authority. The samples will be given by the importer free of any charge, but the cost of their examination and transmission will be borne by Government.

(9) On receipt of the report from the Chemical Analyser, the Local Excise Authority shall calculate the duty due on the consignment in accordance with the report and shall then take the necessary steps to recover from the importer any excess duty payable. Recovery of excess duty

(10) The amount of duty paid under rule 1 shall not be refunded to the importer, in any circumstances nor shall any application for a refund on the grounds of neglect by the consignor or carrier of the liquor or on account of wastage in transit be entertained. No refund of duty paid

(11) The importer shall also comply with all rules and regulations made by or under the orders of the Government of the province of export. Compliance with rules of province of export

NOTE—These rules shall not be applicable in the case of import of denatured spirit for the regulation of which special rules have been passed nor are they applicable in the case of Indian made rectified spirit including absolute alcohol imported for or on behalf of Government Departments Hospitals and other Institutions as have been exempted by the Agent to the Governor General from the payment of duty.

CHAPTER X.

Denatured spirit.

ntro lactory.

148. (1) Denatured spirit may be manufactured and denatured at the Nowgong distillery in Central India under cover of a license in Form D. 2 and sold by wholesale to retailers under license F. L. 8. Both these licenses will be issued by the Excise and Opium Commissioner in Central India.

(2) The rules for the manufacture, storage, denaturation and issue of denatured spirit from the distillery are given in Chapter XI of the manual.

(3) The limit of individual possession of denatured spirit as prescribed by Section 16 of the Regulation is 2 gallons or 12 reputed quarts.

(4) The General rules regulating the sale and possession of Denatured spirit are given in paragraph 149 below. The retail licensees are also bound by the special conditions attached to the license forms D. S. 1 and D. S. 2 [*vide* Appendix D (f)].

DENATURED SPIRIT RULES.

Section 62 (2) (d) and (h).

Definition of
Denatured spirit.

149. (1) In these rules the expression "denatured spirit" means spirit that has been effectually and permanently rendered unfit for human consumption in the manner prescribed :—

Notfn.
No. 3197-C..
dated the
19th June
1933.

(i) in the case of spirit imported from beyond seas, by the rules regarding the denaturing of imported spirit in force under the Sea Customs Act, 1878, at the port of import ;

(ii) in the case of spirit manufactured in India, by the law and rules regarding the denaturing of spirit in force under the Excise (Spirits) Act, 1863, at the place of manufacture, or if the place of manufacture be in British India, by any other law and rules there in force.

Manufacture
and sale.

(2) Denatured spirit may be manufactured and sold by the holders of the Distillery license subject to such arrangements as the Excise Commissioner in Central India may prescribe. All spirit manufactured and denatured at Nowgong in accordance with these rules has been exempted from payment of excise duty.

Forms of licenses.

(3) Licenses for the sale of denatured spirit shall be in forms D. S. 1 and D. S. 2 as given in Appendix D (f).

Grant of licenses
and their period.

(4) Licenses for the sale of denatured spirit shall be granted by the Local Excise Authority for such periods not exceeding a year as will ensure their expiring on the last day of a quarter.

License fee.

(5) Such licenses shall be granted at a fixed fee of Rs. 15 per annum payable in advance, to persons applying for them.

Provided that the Local Excise Authority may reject any application for the grant or renewal of a license, on the ground that the applicant is not, in his opinion, a fit person to hold a license, or that he has no legitimate demand for such spirit, or that a sufficient number of licenses have already been granted or for any other sufficient grounds.

(6) Licenses granted by the Local Excise Authority for the purchase and possession of denatured spirit in quantities exceeding two gallons shall be in Form D S 2 as given in Appendix D (f)

(7) The licenses prescribed in the foregoing rule may be granted by the Local Excise Authority to chemists, spirit makers or others engaged in arts, manufactures or chemistry who require to use considerable quantities of denatured spirit for the purposes of their business or occupation.

(8) Permits to import denatured spirit shall be in form D S 3 as given in Appendix D (f), and shall be issued free of charge. They may be granted by the Local Excise Authority to persons licensed to sell denatured spirit or to persons holding licenses under rule 6. Not more than 100 gallons of denatured spirit shall be imported at one time under this rule.

(9) Spirit which is not sufficiently denatured must either be denatured afresh or must be destroyed. When insufficiently denatured spirit is denatured again, the expenses will either be borne by the supplier or by the licensee concerned.

(10) The premises in which the supply of denatured spirit is kept, or the shops at which the spirits are sold shall be open at all times during the day for inspection by an officer not below the rank of Sub Inspector of Excise or Police. Should any inspecting officer be of opinion that any spirit found by him is insufficiently denatured, he shall report the matter to the Local Excise Authority and may at the time of his inspection, remove the spirit in question or cause it to be sealed up. On receipt of such report, the Local Excise Authority may submit a sample to such officer as the Excise Commissioner in Central India may from time to time direct for analysis and report. If such officer reports that it is insufficiently denatured it shall be at once treated afresh, or being thus destroyed.

CHAPTER XI.

Distillery.

Introductory.

150. Under the contract supply system the right of manufacture is separated from that of retail vend. The supply contractor has the right to manufacture spirit at a particular distillery and to supply it to retail vendors in certain administered areas and to Central India States in accordance with the terms of his contract. He is prohibited from having any interest in the retail vend of country spirits or drugs in the areas supplied by the distillery. For the supply to retail vendors, whether in the administered areas or in States, he is required to store spirit at warehouses established, by the Excise Commissioner or the State authority, for the purpose. He removes spirit from the distillery to a warehouse under a pass either at issue strengths or preferably at higher strength, in the latter case he reduces it in the warehouses to issue strengths. Spirit is issued to shops at fixed strengths on prepayment by the retail vendors of the issue price, which comprises duty and cost price. The right to manufacture and supply is disposed of by tender or otherwise for any number of years not exceeding five which the Local Administration or State authority may approve. License for the wholesale supply of liquor is granted in the case of the administered areas by the Local Excise Authority, subject to the sanction of the Excise Commissioner in Form D-1. License in Form D-2 for the manufacture of spirit at a distillery is granted by the Excise Commissioner subject to the sanction of the Local Administration. For the fulfilment of the contract in the case of both licenses the distillery buildings and appliances and the spirit stock at the distillery are hypothecated to the Excise Commissioner of Central India.

Establishment of Distilleries.

151. Distilleries for the supply of spirit under this system have been established at the places mentioned below and the administered areas allotted to each is shown against them :—

<i>Distillery.</i>	<i>Administered Area allotted.</i>
Barwaha	Mhow Cantonment
Nowgong	{ Nowgong Cantonment Neemuch Cantonment

152. The Cox distillery at Nowgong was built in 1914 at the instance largely of the late Mr. Cox in order to meet the requirements of the Central India States of Bundelkhand and Baghelkhand. It is privately owned but worked subject to the rules framed by the local administration for its management. It is thus under the close supervision of Government and the Excise Commissioner in Central India is specially concerned in seeing to its efficient working and management. The Barwaha distillery is similarly privately owned but worked subject to rules framed by the Holker State.

153. The Distillery at Nowgong is also licensed for the manufacture of rectified spirit, foreign liquor and denatured spirit (*vide*

condition 17 of the license for the working of the distillery) The Barwaha distillery only manufactures country spirit

151 The distillery rules fall under two heads—

Distillery Rules

- (a) rules notified by the Local Administration for the manufacture, storage and removal of all spirits from the distillery
- (b) subsidiary rules made by the Excise Commissioner in Central India

PART A

155 Rules for the conduct of business at the Nowgong distillery established under section 11 of the Regulation

Sections 62 (2) (d), (g) and (h)

Introductory

[(1) In these rules unless there is anything repugnant in the subject or context, 'Rectified spirit means the most concentrated alcohol obtainable by ordinary distillation. It is plain spirit which should not be of less than 50 over proof strength. Compounding' means the artificial preparation of foreign liquor by the addition, to imported or locally made spirit of flavouring or colouring matter or both. Definitions

"Distillery Officer" means the Senior Excise Inspector or Assistant Inspector for the time being on duty at the distillery

"Licensee" means the person or persons for the time being licensed to work the distillery

"Receiver" means any vessel into which the worm of a still discharges

"To gauge" means to determine the quantity of liquid that is, or can be, contained in or taken from, a receptacle

"To prove" means to determine the alcoholic strength of spirit

"Vat" means any fixed vessel intended or used for the storage of spirit

"Washback" means a vessel used for fermentation of wort

"Distiller" means any person licensed to distil under these rules

"Proof" means the strength of spirit as ascertained by Sykes' hydrometer

"Blending of spirits" means the mixing together of two or more spirits of different strengths

"Reduction of spirits" means their dilution with water

✓ (2) The distillation, storage, blending and removal of spirit and all other operations at the distillery shall be conducted under the supervision and general control of the distillery officer

Operation to be conducted under the general supervision and control of the Distillery Officer

Distillers to provide vats and other vessels, pumps, cocks, etc. as approved by the Excise Commissioner.

(3) No washbacks, receivers or vats shall be used in the distillery except such as shall have been approved by the Excise Commissioner. All such washbacks, receivers and vats shall be set up to the satisfaction of the Excise Commissioner, so as to admit of their contents being accurately gauged or measured, and shall be fitted with proper dipping rods so adjusted to fixed dipping places that the contents thereof may, at any time, be ascertainable. They shall not be taken into use until they have been gauged in such manner as may be directed, and the gauging has been checked by such officer as may be appointed, by the Excise Commissioner. They shall be fixed at a proper height and fitted with cocks or discharge pipes so that they can be emptied without being moved, and shall be slightly sloped that they may drain dry through the cocks or pipes without difficulty. They shall be connected with the still and with each other by such pipes and pumps fitted in such manner as may be required by the Excise Commissioner. Excepting by means of such pipes and pumps, and to such receivers or vats no spirit shall be removed from the still otherwise than in the presence and with the permission of the distillery officer. Nor shall any spirit be removed, otherwise than in the presence and with the permission of such officer, from any receiver or vat or from any pipe or pump in the distillery.

Distillers to provide lock fastenings on all spirit pipes and vessels.

(4) The licensee shall provide and maintain suitable and secure fastenings of a pattern or patterns approved by the Excise Commissioner, for the still, receivers and vats and for all pipes, pumps or cocks capable of being so manipulated as to admit of the extraction of spirit from the still, receivers or vats or from the pipes and pumps connected therewith. To all such fastenings, as well as to the doors of all rooms in which spirit is stored, locks provided by Government will be affixed, and the keys thereof kept in the custody of the distillery officer. The licensee may also affix his own locks to all such fastenings and doors, provided that he shall always at once remove such locks on the requisition of the distillery officer or of any officer to whom the distillery officer is subordinate. Unless otherwise directed by the Excise Commissioner duplicate keys of the Government revenue locks affixed to the building or buildings used for the storage of spirit shall be kept (in a locked box with a glass front the key of which shall be retained by the distillery officer) in the custody of the distillery guard, and duplicate keys of the locks, if any affixed by the distillery contractors to the said buildings shall be kept in a second similar box in the same custody, the key of the box being retained by the contractor's agent. The officer or number of the guard on duty will permit the glass to be broken and the building to be opened in the event only of fire or other serious emergency occurring in the absence of the officer in charge of the distillery or of the contractor's agent as the case may be.

NOTE.—As an exception to the foregoing, the Excise Commissioner may permit any fastening or class of fastening to be secured with seals of a description approved by him instead of with locks.

(5) The licensee shall provide the distillery officer and his subordinates with quarters in the distillery compound to be approved by the Excise Commissioner. Distillers to provide quarters for the Government staff

(6) The licensee shall take all reasonable precautions to secure the purity of the spirit. The materials to be used in distilling shall be of good quality and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in a distillery or deposited in a warehouse. Where the officer in charge is of opinion that any materials used in distilling are not of good quality or are noxious to health, he may detain them and report the matter for the orders of the Excise Commissioner. Except with the sanction of the Excise Commissioner, no brick other than mahua flowers shall be used in distilling country spirit. All spirit manufactured at the distillery shall be subject, at the discretion of the Excise Commissioner, to chemical analysis and the distiller shall be bound to take all precautions to remedy defects which the Excise Commissioner may consider material. If spirit is found to be unfit for consumption or of inferior quality and unsuitable for the purpose for which it was made it may be rejected and destroyed or redistilled or otherwise dealt with under the orders of the Excise Commissioner. The Distillery Officer is empowered to stop pending the orders of the Excise Commissioner, the issue of spirit which he considers bad and is required to send samples of such spirit for analysis without delay to the Local Excise Authority. No wash shall be allowed on any account to leave the distillery and all spent wash shall be properly exhausted of alcohol before being passed out of the distillery enclosure. Noxious material not to be used

No saccharine or other material which might obscure the hydrometer reading shall be added to country spirit at the distillery except with the special sanction of the Excise Commissioner for Central India, and under such special conditions as he may in each case prescribe, and the spirit distilled shall not be adulterated by the addition of any substance other than water or in the case of denatured spirit, the ingredients prescribed in that behalf.

(7) No spirit shall be removed from the distillery except — Spirit to be removed from the distillery under orders of the Excise Commissioner

(a) country spirit issued to licensed vendors the issue of which shall be conducted in accordance with the rules in force for the management of bonded warehouses the distillery officer exercising the powers and duties, of an officer in charge of a warehouse as therein defined

(b) country spirit issued in bond to such warehouses or other places as may from time to time be approved by the Excise Commissioner such issues being conducted in accordance with rules (23) to (25) of these rules

(c) denatured spirit prepared and issued in accordance with rules (26) to (40) of these rules and

(d) foreign spirit prepared and issued in accordance with rules (41) to (58) of these rules

Spirit not to
be removed
unless gauged
and proved and
monthly verifica-
tion of distillers'
measures.

(8) No spirit shall be removed from the distillery until it has been gauged and proved by the distillery officer. The gauging of spirit before removal shall be effected either --

(a) by actual measurement in measures of capacity provided by Government for the purpose; or

(b) by weighment in such manner as the Excise Commissioner may direct.

Verification of
measures and
their repairs, etc.

The necessary measures of capacity shall, at least once in each month, be compared by the distillery officer with a standard measure which will be specially set apart for this purpose, and the result recorded in a register in a form prescribed by the Excise Commissioner. On no account is a measuring vessel to be locally repaired or adjusted without the previous sanction of the Excise Commissioner, and every vessel so repaired or adjusted under the Excise Commissioner's sanction shall thereafter be tested against the measure set apart for the purpose before it is again taken into use. For the purpose of gauging by weighment the licensee shall provide a platform weighing machine, the correctness of which shall be tested at least once a week by the distillery officer, the arm weights being adjusted as accurately as possible against standard dead weights placed on the platform. If the error be found to exceed 0.5 per cent., the machine shall not be used until it has been adjusted.

Providing of spirit,
when necessary.

(9) If the casks or other receptacles in which removal is to be made are to be filled from a vat, it will suffice to prove the strength of the spirit in the vat, once for all, before any of the receptacles are filled. But in that case the officer in charge must see that no addition to the contents of the vat is made while the filling of the receptacles is in progress. If the vat is in communication with any other room or part of the distillery, by a pipe through which liquor can be passed into it, such pipe must, during the operation of filling casks, etc., for issue, be securely closed by a valve or stopcock on which an excise lock has been fixed. If these conditions are not complied with, the liquor in every cask or receptacle must be separately proved before it is passed out.

Before spirit is proved for issue, it must be well stirred, so that the true average gravity and temperature may be ascertained.

Accounts to be
kept of all spirit,
vessels and furni-
ture and sub-
mission of returns.

(10) The distillery officer and the licensee, respectively, shall maintain in such manner as may be directed by the Excise Commissioner such registers and accounts relating to the manufacture, fermentation, distillation, storage, reduction, blending and issue of wash and of spirit to the materials, receptacles, vessels, apparatus, utensils and furniture in use or in stock at the distillery, and to the persons employed at the distillery, as may, from time to time, be prescribed by the Excise Commissioner, and shall submit such copies or extracts therefrom at such intervals and to such officers as he may direct. Such registers, accounts, copies and extracts shall also, at

(11) An account of stock will be taken at the end of every year and the licensee shall pay to Government at the end of each year of the currency of his license duty at the rate for the time being in force in the Province on the amount on all spirit which may not be forthcoming and for which he shall be unable to account to the satisfaction of the Excise Commissioner in excess of an allowance of 2 percent which will be made for wastage provided that the penalty leviable under this rule shall not be enforced in respect of spirit that may be shown to the satisfaction of the Excise Commissioner to have been wasted or destroyed through accident or other unavoidable cause. Wastage for the purpose of collection of duty on the deficiency (if any) in store at the distillery shall be calculated annually at the end of each year of the currency of the license. The allowance will be calculated on the balance in hand at the commencement of the year plus the quantity produced during the year exclusive of weak spirit issued for redistillation. In the calculations required for the purposes of this rule all spirits received transferred or in store shall be reduced to their equivalent in terms of London proof. Government will not be responsible for the destruction loss or damage of spirit or of the distillery or of the licensee's apparatus or appliances by fire or theft or by gauging proof or by any other cause whatever.

(12) (1) Holidays notified under the Negotiable Instruments Act will be observed in the distillery. However the officer on coursing duty will attend the distillery on holidays for operations of an urgent nature on receipt of 24 hours notice. Distillers should as far as possible avoid operations necessitating the attendance of the distillery officer on holidays. In the case of fire accident or other necessity requiring immediate attention the staff must attend the distillery with the least possible delay at any hour during the day or night to enable the necessary repairs to be effected or precautions to be taken.

(2) The ordinary hours of attendance at the distillery of the officer in charge and of his assistant (if any) and the conditions of their attendance at other hours or on holidays shall be as prescribed by the Excise Commissioner who shall also determine what operations may be conducted in their absence and under what conditions they may be so conducted.

(13) The guard maintained at the distillery shall ordinarily consist of three peons who will be required to reside on the premises and one of whom will be constantly on duty at the main gate of the distillery which (unless work requiring it to remain open is in progress with the permission of the distillery officer) will be locked

at night. The other entrances, if any, to the distillery shall ordinarily be kept locked, the keys remaining in the custody of the distillery officer, and shall be opened only under the orders of such officer, by whom a peon shall be posted at each such entrance so long as it remains open.

Control.

(14) The distillery and the officers employed therein shall be under the direct control of the Local Excise Authority, Nowgong, subject to the orders of the Excise Commissioner.

Admittance into
distillery of
persons having
business therein.

(15) The distillery shall be open only to persons having business thereat. Ordinarily except with the permission of the Local Excise Authority, Nowgong, no person other than the officers mentioned in rule (10) and officers and persons specified under rule (10) the members of the establishment employed at the distillery, the licensee and his agents and servants shall be admitted. A register shall be kept of the names of all persons employed by the licensee, and such persons may, under the orders of the Excise Commissioner, be required to wear, whilst in the distillery, a badge or distinctive uniform to be provided by the licensee. The Excise Commissioner may, for reasons recorded in writing, direct that the name of any person be struck off the register, and that he be excluded from the distillery. All persons other than the officers mentioned in rule (10) entering the distillery, shall, in respect of their conduct and proceedings while in the distillery, be under the orders of the officer in charge and shall, unless they are persons who have been specified under rule (10) be liable to search on quitting the premises at the discretion of that officer. Smoking, and the use of matches or of naked lights in the still room or storage rooms, are strictly prohibited. If lights other than electric lights are necessary, closed lanterns (to be supplied by the licensee) of a make approved by the Excise Commissioner, shall be used.

Ejection of
riotous persons,
etc.

(16) The distillery officer may eject or exclude from the premises any person whom he may find to have committed or suspect to be about to commit any breach of these rules, or of the provisions of the Excise Regulation, or who shall be intoxicated, riotous, or disorderly. Any action taken by such officer under this rule shall forthwith be recorded by him in writing in his official diary for the information of his official superiors, and also a report to this effect made to the Local Excise Authority.

Distillers bound
to report breaches
of law, etc.,
committed by
their servants.

(17) If it comes to the knowledge of the licensee or his agent that any person employed by such licensee in the manufacture, storage, receipt, blending, transport or issue of spirits has committed any breach of the Excise Laws or of the engagements entered into by such licensee, it shall be his duty to report the matter through the distillery officer to the Local Excise Authority, and to comply with the latter's directions respecting the continued employment of such person.

Punishment for
breaches of rules
by the Distillers.

(18) In the event of the licensee or his agent or any person in his employment, with his connivance or privity, committing a breach of,

these rules, or of the conditions of the license or attempting to deceive the officer in charge in gauging or proving by altering the capacities of receptacles or otherwise the Excise Commissioner may impose upon the licensee a fine not exceeding the sum of Rs 50 for every such breach of such rules or conditions or attempt or may forfeit the security, if any deposited by the licensee under his distillery license or under any other license held by him and may cancel his distillery license and any other excise license held by him or their agents and servants

(19) The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may have been committed against the provisions of the Excise Regulation or other law for the time being in force and relating to the excise revenue. If the licensee or his agent shall be convicted on prosecution before a Magistrate of any offence against the Excise Regulation or other law for the time being in force and relating to the excise revenue it shall be lawful for the Excise Commissioner to declare his license forfeited

(20) Any duty or penalty leviable under these rules may be recovered from the licensee in the manner provided by section 64 of the Excise Regulation 1915 Recovery of penalty or duty from the distillers

(21) On the expiry of his license (unless a fresh license shall have been granted him) or if his license shall be cancelled or suspended, the licensee shall be bound forthwith either (if a license for the distillery is granted to any other person) to transfer to such person at a price fixed by the Excise Commissioner all spirits remaining within the distillery or to pay the duty, or a sum to remove all spirits remaining within the distillery and if he shall fail to do so within 10 days of the receipt of written notice from the Excise Commissioner, the cost of any establishment which it may be such failure he rendered necessary to employ at the distillery may be recovered from the defaulter. In the event of continued neglect the spirit shall be liable to be forfeited at the discretion of the Excise Commissioner Distillers liability to remove the spirit from the distillery on the expiry of the contract

(22) Spirit issued in bond under rule 7 (b) shall be issued under passes in triplicate in such form as may be prescribed by the Excise Commissioner. One copy shall be retained by the distillery officer, a second sent by him direct to the officer in charge of the warehouse of destination or other officer specified by the Excise Commissioner in this behalf and a third given to the licensee who will arrange for it to accompany the consignment to its destination (or if despatched by rail to the railway station from which it is hooked) and to be delivered to the officer in charge of the warehouse or other officer specified by the Excise Commissioner in this behalf. The said officer will retain this copy and will return the other copy received by him direct to the distillery officer for record after endorsing on it the particulars of the spirit received. This copy will be pasted by the distillery officer to its counterfoil Issue of country spirit in bond

The pass will protect the consignment only so long as it travels by the most direct route to its destination, and as bulk remains unbroken.

The licensee shall be responsible for the conveyance of the spirit in its entirety to the destination named in the pass and shall be liable to pay duty at the highest rate leviable in the area in which the warehouse or other place of destination is situated or in the Nowgong Cantonment (whichever may be higher) on all spirit despatched from the distillery which he shall fail either to produce at the warehouse or other place of destination within such period as may be prescribed by the Excise Commissioner in this behalf or to account to the satisfaction of the Excise Commissioner for his failure to do so. Provided that such an allowance for dryage in transit as may be prescribed by the Excise Commissioner in this behalf shall be deducted from any deficiency that may occur in transit. Provided also that the spirit shall, on arrival at the warehouse or other place of destination, be disposed of in accordance with the law and rules from time to time in force for the conduct of business at the warehouse or for the disposal of the spirit in the case of places other than warehouses.

Vessels in which spirit may be issued.

(23) Spirit may be removed in bond only in:—

- (i) casks;
- (ii) metal tanks or drums.

Each such receptacle must have the name of the distillery legibly cut, branded or marked in oil paint, and must also on each occasion on which it is filled for issue, have similarly cut, branded or marked on it:—

- (a) its capacity in gallons and tenths of a gallon;
- (b) its actual contents in gallons and tenths of a gallon;
- (c) the number assigned to it.

Casks and drums returned to the distillery to be regauged and renumbered.

(24) For the purposes of the foregoing rules every cask, tank, or drum, on being returned to the distillery for refilling must be gauged and numbered, as if it were an entirely new receptacle, in such a manner as may be prescribed by the Excise Commissioner.

Sealing of receptacles in which spirit is removed.

(25) All receptacles in which spirit is removed under rule 23 shall, before issue, be sealed by the distillery officer in such manner as may be directed by the Excise Commissioner. It is the duty of the licensee to prepare the receptacles, to the distillery officer's satisfaction, for sealing.

Denaturant to be used.

(26) *Denaturing of spirit and the issue from the Distillery of Denatured spirit.*—The denaturants used shall be light-caoutchoucine and mineral pyridine bases, and shall conform to such specification as may be prescribed by the Excise Commissioner in this behalf. They shall be added in proportion of one part of each to 200 parts of spirit, the strength of which shall not be less than 50 Over Proof.

They shall be supplied by the licensee

(27) The denaturants proposed to be used shall be presented to the distillery officer, accompanied by a guarantee of the mineral source of the pyridine bases, and shall thereafter be kept in his custody in a receptacle capable of being locked to be provided by the licensee

Denaturants to be in the custody of the distillery officer

(28) The Local Excise Authority shall send samples of 12 ounces of each of the denaturants separately for examination to the Chemical Examiner for Customs and Excise Calcutta and pending his report they shall be kept separate from any previously approved stock. If the report of the Chemical Examiner is to the effect that the materials comply with the specification they may be used otherwise they shall be returned to the licensee. The approved stock shall be kept in fixed upright receptacles provided with taps, marked 'Pyridine bases' and 'Cautchoucine', respectively and painted black and yellow respectively

Samples of denaturants to be sent for Chemical examination

NOTE.—Light Cautchoucine should not contain any appreciable amount of water. Samples should therefore be drawn from the bottom of the containing vessel (where the water if present will be found) by means of a siphon tube of which the shorter limb reaches to the bottom of the containing vessel, and the fact that this has been done should be certified on the bottle containing the sample. Care should be taken to collect the sample in a bottle free of moisture

(29) Denaturation shall be effected only in the presence of and under the direct supervision of the distillery officer. The Local Excise Authority is required to keep himself in touch with the work and himself to attend the denaturation at least once a quarter

Denaturation to be effected in the presence of the Local Excise Authority

(30) Not less than 200 gallons of spirit shall be treated at one time

Quantity of spirit to be treated at one time

(31) Denaturation shall be effected in a fixed vat of not less than 225 gallons capacity, which shall be distinctively painted with green paint and shall be gauged to show the contents at every inch and tenth of an inch of its depth. The vat must be completely emptied before each operation

Vessel used for denatured spirit to be painted green

(32) The spirit to be denatured shall first be gauged and proved by the Distillery officer or the Local Excise Authority, who shall be careful to ascertain that no denaturant is already present therein. The smell, taste and evidence of turbidity on addition with water are the simplest available tests. The requisite proportion of denaturants should then be placed in the vat, and the whole should then be thoroughly mixed with a proper stirring implement

Local Excise Authority to satisfy about the purity of the spirit to be denatured

(33) The denatured spirit may be issued without prior examination by the Chemical Examiner for Customs and Excise but for the purpose of ascertaining that the spirit has been properly denatured the Distillery officer or the Local Excise Authority shall, on each occasion when spirit is denatured, cause to be taken in his presence from each separate bulk of denatured spirit a sample,

Disposal of spirit not satisfactorily denatured

amounting to about six fluid ounces, in a bottle sealed and labelled and shall send such sample to the Chemical Examiner for examination and report. Should the Chemical Examiner's report be that the spirit has not been satisfactorily denatured the balance, if any, of such spirit shall not be issued until such additional amounts of the denaturants as are necessary shall have been added thereto and further samples despatched to the Chemical Examiner for test and passed by him. If in any case the spirit is not certified by the Chemical Examiner upon the second test to be satisfactorily denatured, it shall be dealt with as the Excise Commissioner may order. A copy of every report from the Chemical Examiner shall be forwarded to the Excise Commissioner. A similar test shall be carried out whenever denatured spirit has remained in the vat for a period of six months after denaturation, and thereafter at intervals of not less than six months until the spirit has all been issued.

(34) Every vat used for the denaturation of spirit or for the storage of denatured spirit shall be conspicuously marked "denatured spirit".

Cost of analysing the denatured spirit to be borne by Government.

(35) The cost of analysing samples submitted to the Chemical Examiner under these rules, as well as freight charges, shall be borne by Government, except the cost and freight charges on any second test carried out under rule (33), which shall be borne by the licensee.

Application for the removal of the denatured spirit.

(36) Any person desiring to remove denatured spirit from the distillery shall present to the distillery officer an application stating:—

- (a) the name and particulars of the person by whom the spirit will be removed from the distillery;
- (b) the name and particulars of the person to whom the spirit will be consigned;
- (c) the destination to which the spirit will be consigned;
- (d) the route by which the spirit will be carried.

Application to be accompanied by a permit from the Collector, etc., of the place of import.

(37) Every such application must be accompanied by a permit from the Collector, Chief Revenue Authority or other authorized officer of the district or place of import, authorizing the import of the spirit and specifying the amount to be imported. In the case of hospitals and dispensaries in Central India the countersignature of the Chief Medical Officer in Central India on the Indent prepared by the Medical Officer of the Institution will take the place of a permit authorizing the import of the spirit as specified therein.

NOTE.—(a) The permit may either be a special permit, or a general permit covering all consignments up to a specified amount issued within a period not exceeding one year.

(b) In the case of applications to remove denatured spirit to places situated in the Central Provinces a license for the sale or possession of denatured spirit in the Central Provinces shall be deemed to be a general permit granted by the Collector of the district in which the licensed premises are situated and cover-

ing all spirit (up to the limit if any entered in the license) required by the

distillery

(38) The distillery officer shall thereupon (unless he sees cause of denatured spirit from the distillery and a pass for the removal) immediately reported for the orders of the Local Excise Authority) issue a pass in such form as may be prescribed by the Excise Commissioner authorizing the removal of the denatured spirit from the distillery

The pass shall be in triplicate. One copy shall be delivered to the person removing the spirit and shall accompany the spirit to its destination the second shall be forwarded to the officer by whom the permit to import was granted and the third shall be filed by the distillery officer

(39) Whenever the Local Excise Authority attends the distillery for the purpose of supervising the denaturing of spirit he shall initial the entries in the distillery accounts relating to the transaction and shall also record a certificate —

Certified that on the _____ gallons of spirit _____ over proof equivalent to _____ proof gallons were denatured in my presence

(40) Rules (23) to (25) shall apply to the receptacles used for the issue of denatured spirit. All such receptacles shall be distinctively coloured with green paint

Manufacture and issue of Foreign spirit

(41) No compounding or blending of foreign spirit shall be permitted except in premises duly approved in this behalf by the Excise Commissioner such premises shall be deemed for the purpose of the rules to form a part of the distillery warehouse

(42) The premises so approved shall be called *Foreign Spirits Room* and shall be provided by the licensee with a suitable number of vats for purposes of preparation storage etc of the spirit

(43) Spirit required in the Foreign Spirits Room for preparation of foreign spirit shall at the licensee's request (which shall be in writing) to the distillery officer be transferred there in sealed casks in the distillery officer's presence

(44) No material shall be used for compounding unless and until it has been approved in this behalf by the Excise Commissioner who may if he considers it necessary require that a sample be first analysed at the licensee's expense by the Chemical Examiner for Customs and Excise. Nor shall any material be so used excepting in proportions approved by the Excise Commissioner in that behalf

Local Excise Authority to examine the accounts and transactions of denatured spirit and record a certificate

Vessels used for the issue of denatured spirit to be coloured and painted

Premises to be used for the foreign spirit to be approved by the Excise Commissioner

Vats to be provided by the Distillers in the Foreign Spirits Room

Materials used for compounding F. L. to be approved by the Excise Commissioner

Strength of F. L. compounded and bottled at the distillery.

(45) No spirit shall be compounded, nor shall any liquor compounded under these rules be bottled or sold, at strengths lower than the following, viz:— 25° 25 W. F.

25° under proof in the case of spirit compounded to resemble brandy, whisky or rum;

35° under proof in the case of spirit compounded to resemble gin.

(For this purpose only the apparent strength, which will be reduced by obscuration to less than the real strength, will be taken into account.)

Quarts and pint bottles to be used, corked and labelled.

(46) For the bottling of foreign liquor compounded under these rules only the reputed quart and pint bottles shall be used. Every bottle shall, on a system submitted for approval to, and approved by the Excise Commissioner, be securely sealed and cased in such a manner that the bottle cannot be opened without defacing the label affixed thereto, and the cork shall be branded with a mark approved by the Excise Commissioner. The bottle shall also bear a label of a pattern approved by the Excise Commissioner specifying the nature of the liquor contained in it, the name of the distillery and the name of the manufacturers.

Foreign liquor premises.

(47) Only foreign liquor including rectified or plain spirit intended for use in the preparation of foreign liquor and approved materials to be added thereto may be kept on the approved premises. Every vessel containing any such materials shall be clearly marked in English letters with a true description of its contents.

Licensee to keep account of all F. L. and compounding materials, etc.

(48) The licensee shall maintain accounts of all transactions relating to spirit in the Foreign Spirits Room in a form approved by the Excise Commissioner. The licensee shall also enter in a stock book the quantity and description of all colouring and flavouring materials received and used in the Foreign Spirits Room. These account and stock books shall, at all reasonable hours, be accessible to excise officers and shall be kept for 3 years after they have been taken out of use.

Licensee to give notice of compounding and bottling of F. L.

(49) When any operations of compounding, blending or bottling are to be carried on by the licensee he must notify to the distillery officer 24 hours beforehand the days and hours during which such operations will be carried on and it will be the duty of the said officer to ensure that they are conducted in accordance with these rules.

Degree of obscuration and strength of bottled spirit.

(50). It shall be the duty of the distillery officer to gauge and prove the spirits just before, and after the lapse of a reasonable time after they are compounded or blended and to note down the results and resulting "obscuration" in such manner as may be prescribed by the Excise Commissioner.

NOTE.—(1) The difference caused by compounding between the true strength of spirit and that indicated by the hydrometer is termed "obscuration". The percentage of obscuration can be easily ascertained by taking the

hydrometer strength before and after the addition of compounding materials or any other soluble substance likely to cause the same

For example

	Under proof	Over proof
True strength of plain spirit .	18 5	20 0
Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit	20 0	18 6
Percentage or degree of obscuration	1 5	1 5

The degree of obscuration remains constant and must be added to the apparent strength found at any subsequent test in order to ascertain the true strength. For this reason it is essential that the degree of obscuration should be noted for future reference, at the time when plain spirit changes its denomination by addition of soluble substances.

(2) The addition of water to "obscured" spirit does not materially affect the degree of obscuration. In the case, therefore, of reduction of foreign liquor in cask at time of issue the degree of obscuration ascertained when compounding was done, will be treated as unchanged.

(3) In the case of blending of "obscured" spirit of different degrees of obscuration, the degree for the bulk may be ascertained by calculation thus —

Bulk gallons	Obscuration	
83 0	× 3 2	= 265 60
68 7	× 1 4	= 06 18
103 0	× 2 8	= 286 40
182 0	× 1 8	= 327 60
436 7		977 78

then $\frac{077\ 78}{436\ 7} = 2\ 2$ = average degree of obscuration

(4) In the case of issues of "obscured" spirit to other provinces the degree of obscuration must be noted on the pass.

(5) The strength of bottled spirit will be presumed to be that recorded at the time of bottling.

(51) No foreign spirit shall be removed from the premises Removal of F. L. mentioned in rule (43) otherwise than in accordance with the from the warehouse following rules

Application for the export of Foreign spirit.

(52) The exporter shall apply in writing to the distillery officer. Every such application shall contain the following particulars :—

- (a) The name of the consignor.
- (b) The name of the consignee.
- (c) The name of the bonded warehouse, shop or other place to which the spirit is to be exported.
- (d) Description of spirit to be exported.
- (e) Quantity of each kind of spirit to be exported.
- (f) Alcoholic strength.
- (g) Purpose for which the spirit is to be exported.

Application for export to be accompanied by a pass from the Excise Authority of the province of import.

(53) The exporter shall attach to his application a pass or other document obtained from the Chief Excise or other authority of the province of import, indicating that he has been granted permission for the import of such spirit into such province. Provided that (a) in the case of export to an Indian State the pass or other document should be signed or countersigned either by the Political Agent or the Excise Commissioner : (b) no such pass or document from the province of import shall be required in the case of export of rum for use of British or Indian troops or of rectified spirit supplied free of duty to the Institute of Plant Industry, Indore, or to hospitals and charitable dispensaries in Central India, on the indent prepared by the Medical Officer of the institution and countersigned by the Chief Medical Officer in Central India, or to the Controller of Contracts for the manufacture of Government explosives, the application in the latter case being supported by a certificate of the Controller of Contracts that it will be used solely in the manufacture of Government explosives.

Exporter to pay duty on the spirit or to execute a bond.

(54) (i) The exporter shall either :—

- (a) pay duty (if any) on all spirit which he desires to export, at the rate prescribed under section 24 of the Excise Regulation, 1915 ; or
- (b) execute a bond in the form hereto annexed with the Local Excise Authority for the amount of duty leviable on such spirit under the rules in force in the province of import ; or
- (c) produce evidence [unless this is contained in the import pass mentioned in rule (53)] of having already paid the requisite amount of duty to the authorities of the province or other area of import.

(ii) In case (a) of clause (i) the amount of duty shall be paid to the Local Excise Authority who if he is satisfied that the amount paid is not less than what is due will give a receipt therefor and credit the amount into the Treasury under the head " VI-Excise "

or under the head "Revenue Deposit" as may be appropriate. The latter head should be used when the duty is to be subsequently transferred to the province of import by book adjustment, and the amount credited should then be transferred in due course by book adjustment to that province according to the procedure laid down in the rules of the province.

(iii) Export of foreign spirit manufactured at the distillery to Indian States or to Administered Areas in Central India shall be permitted only after payment of duty as laid down in sub-clause (a) of clause (1). Provided that the export of rum for troops and of rectified spirit supplied free of duty as mentioned in rule (53) (b) shall be subject to the rules prescribed below in that behalf.

Export of F L
to Indian States
in Administered
Areas

(55) The requirements of rule (52) (54) having been fulfilled the distillery officer shall prepare an export pass in triplicate in such form as the Excise Commissioner may prescribe. Part I of the form shall be retained by him. Part II shall be given to the exporter and should accompany the consignment which it covers in transit, and Part III shall be sent to the Chief Excise or other authority of the province of import who will be responsible for the return of Part II after verification of the consignment and completion of the appropriate entries in it. It shall be the duty of the distillery officer to see that Part II of each pass is received back by him duly completed within a reasonable time and to report to the Local Excise Authority any case in which it is not so received back.

Distillery officer
to issue a pass
for the export

NOTE—(i) In the case of rum issued for troops a certificate on Part II, signed by the Commanding Officer or any commissioned officer in his behalf certifying the issue of the rum, shall be submitted to the Local Excise Authority for their sanction.

(ii) In the case of rectified spirit supplied free of duty to the Controller of Contracts a similar certificate signed by the Controller or by any other officer appointed by him in this behalf will suffice for the purpose of this rule.

(iii) In the case of rectified spirit supplied free of duty to the Institute of Plant Industry Indore the verification of Part II will be carried out by the officer appointed for the purpose by the Abkari and Opium Commissioner of the Indore State and the said officer after making the necessary entries in Part II will hand it over to the Director of Institute who will then return it forthwith to the distillery office.

and
it be

(56) Each cask or other vessel containing the spirit for export shall bear marks showing clearly the name of the distillery, the number of the cask or other vessel, and the nature, quantity and apparent strength of its contents.

Casks in which
spirit is exported
to be numbered
and the quantity
and apparent
strength painted
on them

Each cask or other vessel shall be sealed by the distillery officer and a distinct impression of the seal shall be affixed on the pass forwarded to the Chief Excise or other authority of the province of import under rule (55).

Allowance for loss
in transit.

(57) An allowance will be made for actual loss in transit by leakage and evaporation of spirits exported to other provinces up to the maxima shown below :—

	Per cent.
For a journey of duration not exceeding two days ..	2½
For a journey of duration exceeding two days but not exceeding seven days	4
For a journey of duration exceeding seven days but not exceeding fifteen days	5
For a journey of duration exceeding fifteen days ..	7½

In cases in which spirit is transported in iron drums, the above scale will be reduced as follows :—

	Per cent.
For a journey of duration not exceeding two days ..	½
For a journey of duration exceeding two days but not exceeding seven days	1
For a journey of duration exceeding seven days but not exceeding thirteen days	1½
For a journey of duration exceeding thirteen days but not exceeding eighteen days	2
For a journey exceeding eighteen days	2½

In the event of wastage exceeding the limits specified above the consignor shall, on demand by the Local Excise Authority, pay the duty on the excess wastage at the current tariff rate. Provided that the Excise Commissioner may, for reasons to be recorded in each case, permit the levy of duty on excess wastage at a lower rate, or remit it altogether.

The allowance to be made under this rule will be determined by deducting from the quantity of spirits despatched from the distillery, the quantity received at the place of destination both quantities being stated in terms of proof gallons, and will be calculated on the quantity contained in each cask or other receptacles comprised in a consignment.

Distillery officer
to maintain
account of
foreign spirit.

(58) Accounts of foreign spirit shall be kept by the distillery officer on such form or forms as may be prescribed by the Excise Commissioner in that behalf.

Form of bond for
the export of Indian
made foreign spirit.

Form of Bond to be executed on the removal of Indian-made foreign spirits from the Cox Distillery at Nowgong (Central India) for export in bond.

Know all men by these presents that we —————
————— (hereinafter called the distillers) are bound to His Majesty's Secretary of State for India in Council in the sum of Rs. ————— to be paid to the said Secretary of State in Council, for which payment we bind ourselves and our legal representatives.

(Signed). —————

Dated this day of ————— 193 .

Whereas the distillers have been permitted from time to time to export spirits from their distillery at Nowgong to warehouses or other places in other provinces and presidencies without payment of duty to the Central India Administration

The conditions of this obligation are—

- (1) The distillers or their legal representatives shall not at any one time so transport or so have transported and not accounted for under the next following conditions any quantity or quantities of spirits the duty or the aggregate duty on which at the tariff rate for the time being shall exceed the sum of Rupees—
- (2) The distillers or their legal representatives shall within the time mentioned in the pass issued by the officer in charge of the distillery on each occasion of the export of spirits deliver or cause to be delivered the spirits so exported on that occasion into the custody of the officer in charge of the warehouse or other place of destination mentioned in the pass or shall on demand pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per proof gallon for all or any portion of the spirits then so transported which shall not be so delivered
- (3) If the distillers or their legal representatives shall well and truly keep and perform all the conditions herein before recited then this bond shall be void, otherwise the same shall remain in full force

Signed in the presence of

Local Excise Authority, Nowgong,

on behalf of the Secretary of State

Witness (1)

Witness (2)

Place _____

Date _____

PART B

Order of the Excise Commissioner/regulating the general management of the Distillery at Nowgong

156 The orders have been separately printed and can be supplied on demand. They are not included in the Manual as they are solely concerned with the management of the Nowgong Distillery

Administered Areas, and also the officers in charge of these warehouses and Distillery are, subject to the orders of the Excise Commissioner, under the direct supervision of the Local Excise Authorities of these places.

168. The officer in charge of the Treasury Chest at Mhow and the Treasury Officer at Neemuch are required to receive challans for the payment of duty and cost price on spirit removed from the warehouses established in these cantonments. These officers also receive the challans for the payment of license fee. Similarly the Local Excise Authority at Nowgong is the officer to receive challans for the payment of duty and cost price and also of license fee, but for administrative convenience the officer in charge of the Nowgong warehouse is authorised to receive challans for the payment of duty and cost price of spirits removed from the warehouse to shops in the Native States served by the warehouse in quantities the duty on which does not exceed Rs. 50 in any one consignment. The warehouse officer is required to enter every such sum in the prescribed register Form XXVII [*vide* paragraph (52)] and all sums so received must be sent to the Treasury every day upto the latest hour at which the Treasury at Nowgong will accept remittances. Any sums received after that hour are to be remitted on the next working day and duly accounted for in the register on the date of receipt. The number and date of the Treasury challan is subsequently entered by the Warehouse Officer in the register and the receipted Treasury challan is filed in the guard book.

169. The rules for the conduct of business at the warehouse and its management are given below under two heads :—

(a) Rules for the storage and issue of spirits and management of the warehouses as notified by the Local administration, and

(b) Subsidiary rules made by the Excise Commissioner in Central India.

(a) RULES FOR THE MANAGEMENT OF WAREHOUSES FOR THE STORAGE OF COUNTRY SPIRIT.

Section 62 (2) (d), (g) and (h).

170. (1) In these rules unless a contrary intention appears from the context—

Notification
No. 3200-C.,
dated the 19th

Definitions.

(a) "the contractor" means in relation to any warehouse the person or persons to whom has been assigned the exclusive privilege of wholesale supply of country spirit for consumption in the area in and for which the warehouse is established;

(b) "to gauge" means to determine the quantity of spirit contained in or taken from any receptacle, or to determine the capacity of a receptacle;

June 1933.

(c) "the Regulation" means the Excise Regulation 1915,

(d) 'to prove' means to test the strength of spirit by a hydrometer or other suitable instrument

(e) "retail vendor" means in relation to any warehouse any person holding a licence for the retail sale of country spirit within the area in and for which the warehouse is established and also includes any person holding a licence for the retail sale of country spirit in any other area and permitted by the authority by whom he is licensed with the approval of the Excise Commissioner for Central India to obtain spirit from the warehouse

(2) Spirit may be imported or transported by the contractor for storage in the warehouse under a pass granted by the officer in charge of the distillery from which he is licensed to obtain supplies. Spirit may (subject to the rules in force in the province or territory in which the distillery is situated) be transported either at high strength or at one of the strengths prescribed for issue. The pass will be in such form as may be prescribed by the Government of the province or territory in which the distillery is situated and the spirit will be conveyed in such casks or other receptacles as may be prescribed sealed or otherwise secured in such manner as may be directed by that Government. The pass will authorise the transport of the spirit through and its export from the province or territory in which the distillery is situated and will also be the pass required by section 10 of the Regulation for its import into the area to which the Regulation applies. One copy of the pass will be sent by the issuing officer direct to the officer in charge of the warehouse. One copy will be given to the contractor, and will on the arrival of the spirit be presented by the contractor or his agent to the officer in charge of the warehouse.

Receipt of
spirit into the
warehouse to be
accompanied by a
pass

(3) The spirit shall be conveyed by the contractor direct to the warehouse. On the arrival of a consignment the officer in charge will compare the numbers and marks on the casks or other receptacles with those entered in the pass and will also note the condition of the seals or other appliances by which the casks or receptacles are secured. He will then proceed to gauge and prove the spirit. The date of arrival of the spirit and the result of the foregoing operations will be noted on both copies of the pass of which one will be returned direct by post or otherwise to the issuing officer and the other will be filed in the warehouse. If there be any reason to suppose that any of the casks or receptacles have been tampered with or that any of their contents have been removed in transit the circumstances shall be immediately reported to the Local Excise Authority by the officer in charge of the warehouse.

Verification of
consignments of
spirit received
at the warehouse.

Spirit received to be duly accounted for and the contractor's responsibility for spirit in the warehouse.

(4) As soon as the spirit has been proved and gauged, it shall be stored in one of the vats or other receptacles provided for the purpose, and shall be entered in the warehouse registers. The contractor shall thereupon become responsible for the purposes of rule (23) for the quantity and strength of the spirit. Subject to such directions on the subject as are contained in these rules, all proving and gauging operations and all operations for bottling of spirit at warehouses, where bottling of spirit is specially permitted by the Agent to the Governor General in Central India, shall be conducted in such manner as may from time to time be prescribed by the Excise Commissioner in this behalf.

Contractor to provide vats and dipping rods. Vats and tanks to be gauged.

(5) The vats or tanks must be of such number, shape, and capacity and made of such materials as the Excise Commissioner shall previously approve, and shall be set up to his satisfaction, and so as to admit of the contents being accurately gauged or measured, and must be fitted to his satisfaction with proper dipping rods so adjusted to fixed dipping points that the contents thereof may at any time be ascertainable. The vats or tanks shall be gauged and the result of gauging recorded in such manner as the Excise Commissioner may from time to time direct and no vessel shall be used for the storage of spirit until it has been gauged and the gauging has been checked by such officer as the Excise Commissioner may appoint in this behalf.

Vats and Tanks to be fitted with cocks, pipes, pumps and other fittings.

(6) The vats or tanks shall be fixed at a proper height, and be fitted with cocks so that they can be emptied without being moved, and shall be placed on stands so sloped as to ensure their draining dry through the cocks. They must be so placed as to minimise the chance of their contents being tampered with, a sufficient space being left round and below them. On each vat or tank its consecutive number and its capacity in gallons shall be legibly marked in oil paint in English. The vats and tanks shall also be fitted and connected with such pipes, pumps and other fittings as the Excise Commissioner may consider necessary to the efficient working of the warehouse.

There must be a sufficient number of vats and tanks to allow ordinarily of the blending vats being completely emptied before each blending operation, and of spirit of the various strengths and colour prescribed for issue being separately stored in quantities sufficient for a fortnight's ordinary consumption.

Cocks, pipes and other fittings and apertures in the vats to be of such construction as to admit of their being locked.

(7) The cocks and manholes and other apertures, if any, in the vats or tanks or in the pipes and fittings connected therewith must be of such construction as to admit of their being secured by pad locks provided by Government. The keys of all such locks, and the key of the building, will be retained by the officer in charge of the warehouse. The contractor will also be permitted to affix his own locks to all such cocks, manholes and apertures, and also to the door of the building, provided that he shall always on

the requisition of the Excise Commissioner, Local Excise Authority, or other officer generally or specially authorised by the Local Excise Authority in this behalf or of the officer in charge of the warehouse, immediately remove his locks so as to permit access to the building and to the vats or tanks. Unless otherwise directed by the Excise Commissioner duplicate keys of the Government locks affixed to the building or buildings used for the storage of spirit shall be kept in the custody of the Local Excise Authority.

(8) Spirit may be stored in the warehouse at any strength. Spirit to be stored at any strength
Storage shall ordinarily be in vats or tanks, but storage in casks may be permitted as a special case or in the case of varieties of spirit of which only small quantities require to be stored. Reduction and blending will be conducted in separate vats or tanks which must ordinarily be completely emptied before each transaction. Separate vats or tanks must be set apart for the storage and issue of spirit of each of the strengths and colours prescribed for issue. All transfers and all storing, reducing or blending operations shall be conducted in the presence of the officer in charge of the warehouse.

The bottling of spirit will be conducted only in a specified portion of the warehouse set apart for this purpose (hereinafter referred to as the bottling room). Spirit will be issued by the officer in charge of the warehouse to the bottling room, as required from time to time by the contractor from the vats or tanks set apart for the storage of spirit of prescribed strengths for issue. Any spirit left over unbottled in the bottling room should be returned to the issue vat concerned before the issue vat is gauged and closed after the day's transactions. The officer in charge of the warehouse will be responsible that no spirit is issued to the bottling room. Spirit issued for bottling to be of prescribed strengths of issue and bottling to be conducted in the presence of the officer in charge of the Warehouse

- (a) until at least 24 hours have elapsed since it was reduced (preferably 48 hours should be allowed to elapse) or
- (b) at strengths lower than those prescribed for issue in bottles (it should be issued at or within 1° above those strengths)

Bottling will be conducted as far as possible in the presence of the officer in charge of the warehouse, but if he cannot conveniently do so the Excise Commissioner may suitably modify this arrangement. (In any event the issue of liquor in bottles from the bottling room must invariably be done in the presence of the officer in charge of the warehouse.) The supervising officer as well as the contractor will be strictly responsible that the bottles are thoroughly clean before they are filled, that the contents of each bottle are not less than the quantity which the bottle is intended to contain nor its strength less than the prescribed strength.

Excepting when business is being conducted in the bottling room in the presence of the warehouse officer, the outer door of the bottling room shall always remain under double locks as provided for in rule (7) of these rules.

Oldest spirit to be issued first.

(9) Spirits which have remained longest in store should be generally selected for issue. To this end and to obtain correct accounts, the storage vats shall be filled and emptied in regular order of date, and when a vat is placed under issue, no fresh stock should be added thereto till it is emptied.

Spirit to be issued to retailers only after payment of duty and cost price.

(10) Spirit shall be supplied from the warehouse to retail vendors only and shall not be issued excepting after payment of the price as determined by the contractor's license and of duty at the rate in force in the area to which it is to be issued. Provided, in the case of spirit supplied to retail vendors licensed for areas other than that in and for which the warehouse is established, that those rates shall for the purposes of these rules have been approved by the Excise Commissioner and intimation of his approval given to the officer in charge of the warehouse.

Colouring of spirit for issue to specified areas.

(11) The Excise Commissioner may direct that spirit supplied from any warehouse to the retail vendors of any area specified by him in this behalf shall before leaving the warehouse be coloured by the contractor by the admixture of such material in such proportions as may be prescribed by him. He may further direct that the spirit intended for issue to the retail vendors of any such area shall be coloured in the presence of an officer specified by him in this behalf and separately stored until issue, and may prescribe the intervals at which the said officer shall attend the warehouse for the purpose of supervising the colouring of such spirit.

All issues to shops to be covered by passes by an entry in the shop pass book.

(12) Every retail vendor shall provide himself with a shop pass book in the prescribed form, which will be supplied from the office of the Local Excise Authority on prepayment of such price as may be fixed in that behalf. This pass book he will produce before the officer in charge of the warehouse whenever he has to obtain spirit from the warehouse. The officer in charge will make the necessary entries therein which will serve as a pass authorising the transport of the spirit to which they relate to its destination. Each consignment shall be accompanied by the pass, direct to its destination, and bulk shall not be broken, or the seals or other fastenings of the receptacles removed in transit. The pass will protect the consignment only so long as these conditions are complied with, and only upto the time specified in it in this behalf. The retail vendor will be responsible for the safe custody of the pass book which shall be kept at the licensed premises for being shown on demand to inspecting officers, except when it has to be removed from the shop for the purpose of bringing a fresh consignment from the warehouse. If a current pass book is lost a

new one will be issued on payment of such penalty not exceeding Rs 5 (in addition to price) as may be adjudged by the Local Excise Authority, provided that the Local Excise Authority may entirely remit the penalty in any case justifying such remission

(13) No spirit other than spirit bottled under rule (8) of these rules shall be removed from the warehouse until it has been gauged and proved before the officer in charge Spirit to be gauged and proved before issue

(14) The gauging of spirit for issue shall be effected by actual measurement in standard vessels provided for the purpose and no other method of gauging spirit for issue shall under any circumstances be adopted without the previous sanction of the Excise Commissioner Issues to shops to be effected by actual measurement in standard vessels or gallon measures

Standard vessels shall at least once a quarter be tested by the officer in charge against a measure to be specially set apart for this purpose, and the result recorded in a book to be kept for this purpose Verification of gallon measures

On no account is a measuring vessel to be locally repaired or adjusted without the previous sanction of the Excise Commissioner and every vessel so repaired or adjusted under the Excise Commissioner's sanction shall thereafter be tested against the measure set apart for the purpose before it is again taken into use Measuring vessels not to be repaired locally

(15) Before spirit is proved for issue, it must be well stirred, so that the true average temperature and gravity may be obtained Proving of spirit before removal
If the casks or other receptacles in which removal is to be made are to be filled from a larger cask, vat or tank, it will suffice to prove the spirit in such larger cask, vat or tank once for all before any of the smaller receptacles are filled strength of the spirit to be within a degree under or above the strength prescribed for issue
But in this case the officer in charge must be careful to see that no addition is made to the contents of the larger cask, vat or tank while the filling of the smaller ones is in progress. If such larger cask, tank or vat is ordinarily in communication with the outer air or with any other receptacle by a pipe or by other means by which fluid can be passed into it, such pipe or other means of communication must, during the filling of vessels for issue, be securely closed by a cock or valve secured by a lock affixed by the officer in charge of the Warehouse. If these conditions are not complied with the spirit in each receptacle must be separately proved before issue. Provided that if spirit is issued in hottles it will suffice (in the absence of cause to suspect irregular practices) to prove the contents of one bottle taken at random out of every dozen. It will suffice for the proving officer to satisfy himself that the spirit is within 1° under or above the strength prescribed for issue, and when the spirit is within 1° of such strength no further reduction or blending in order to bring it to the exact strength will be required or permitted

(16) Spirit shall not be issued in quantities of less than one gallon at a time of each strength or colour and spirit bottled at the warehouse under these rules will be issued only in multiples of a Minimum quantity to be issued and receptacles in which spirits may be issued.

Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually at the end of each year of the currency of the contract. Provided that if it shall be proved to the satisfaction of the Excise Commissioner that the whole or any portion of such deficiency in excess of $1\frac{1}{2}$ per cent has been caused by accident or other unavoidable cause, the payment of duty on the deficiency or on the portion of it caused by such accident or other unavoidable cause shall not be required. The allowance of $1\frac{1}{2}$ per cent will be calculated on the balance in hand, on the date of the previous stock taking, plus the quantity since received.

Apart from the above, at least once a week, and on the last day of each month, the stock in the bottling room shall be checked by the officer in charge of the warehouse and the result reported to the Local Excise Authority. The contractor will be held strictly liable for duty on—

- (i) all wastage of bulk spirit in excess of a suitable allowance for wastage prescribed by the Excise Commissioner,
- (ii) all deficiencies of spirit actually bottled which are not covered by a certificate of the officer in charge of the warehouse of accidental breakage of bottles or of damage to the bottling machinery (if any) and consequent loss of spirit having occurred in his presence or been proved to the satisfaction of the Local Excise Authority.

Government not responsible for loss or damage of spirit stored.

Government will not be responsible for the destruction, loss or damage of spirit by fire or theft or by gauging, proof, or by any other cause whatever. In case of fire or other accident the officer in charge of the warehouse shall attend the warehouse with the least possible delay.

Guard to be maintained at the warehouse.

(22) The guard maintained at the warehouse shall ordinarily consist of at least two peons who will be required to reside on the premises and one of whom will be on duty at the door of the warehouse whenever the warehouse is open for the transaction of business. The strength of the guard may be increased by the Agent to the Governor General at the request of the contractor on payment by the latter of the extra expenditure involved. Or the guard may be dispensed with if the situation of the warehouse is such as in the opinion of the Agent to the Governor General to render the maintenance of a special guard unnecessary.

Hours of attendance and holidays.

(23) The hours of attendance of the officer in charge of the warehouse shall be prescribed from time to time by the Excise Commissioner. The convenience of the contractor will in this matter be consulted as far as possible. No operation shall, except under special sanction, be permitted after 6 P.M. Transactions will, as far as possible, be conducted during fixed hours duly notified.

The holidays to be allowed, exclusive of Sundays, are only those notified under the Negotiable Instruments Act. Sundays,

New Year's Day, Good Friday the King Emperor's Birthday and Christmas Day are alone to be treated as close holidays. On other days the warehouse should be opened for at least two hours between 8 and 10 A M for the transaction of urgent business.

(24) The warehouse and the officers employed therein shall be under the direct control of the Local Excise Authority subject to the supervision of the Excise Commissioner and to the orders of the Agent to the Governor General.

Warehouse and the staff to be under the direct control of the Local Excise Authority.

(25) The warehouse shall be open only for the entrance and exit of persons having business thereat. Ordinarily excepting with the permission of the Local Excise Authority, Excise Commissioner, or Agent to the Governor General, no person other than officers and persons specified by the Excise Commissioner under rule (20) the members of the establishment employed at the warehouse the contractor and his agents and servants and retail vendors (or the agents or servants of retail vendors) who have come to purchase spirit shall be admitted. A register shall be kept of the names of all persons employed by the contractor and such persons may under the orders of the Excise Commissioner be required to wear whilst in the warehouse a badge or distinctive uniform to be provided by the contractor. The Local Excise Authority or the Excise Commissioner may, for reasons recorded in writing direct that the name of any person be struck off the register and that he be excluded from the warehouse.

Admittance of persons into warehouse having business therein and the use of lights

All persons other than the Local Excise Authority the Excise Commissioner and the Agent to the Governor General entering a warehouse shall, in respect of their conduct and proceedings while in the warehouse, be under the orders of the officer in charge and shall unless they are persons who have been specified by the Excise Commissioner under rule (20) be liable to search on quitting the premises, at the discretion of that officer. Smoking and the use of matches or of naked lights in the warehouse are strictly prohibited. If lights are necessary, closed lanterns (to be supplied by the contractor) of a make approved by the Excise Commissioner shall be used.

(26) The officer in charge may eject and exclude from the premises any persons whom he may find to have committed or to be about to commit any breach of these rules or of the provisions of the Regulation, or who shall be intoxicated, riotous, or disorderly. Any action taken by such officer under this rule shall immediately be reported by him to the Local Excise Authority.

Control over persons entering the warehouse and ejection of riotous persons etc

(27) If it comes to the knowledge of a contractor or his agent that any person employed by such contractor in the storage, receipt, blending, bottling or issue of spirit, has committed any breach of the Regulation or of any other law in force, whether in Central India or elsewhere, for the protection of the excise or opium revenue, or of the engagements entered into by such contractor, it shall be

Contractor's liability to report breaches of rules by persons employed by him in the warehouse

his duty to report the matter through the officer in charge of the warehouse to the Local Excise Authority and to comply with the directions of that authority respecting the continued employment of such person.

Penalty for breach of the rules by the contractor, his agent or any other person in his employment.

(28) In case of any breach of these rules or of the conditions of the license, or in case of any attempt, by altering the capacities of receptacles or otherwise, to deceive the officer in charge in gauging or proving, either by a contractor or his agent, or, with his connivance and privity, by any persons in his employment it shall be competent to the Excise Commissioner to impose upon him a fine not exceeding the sum of Rs. 50 for every such breach of such rules or conditions or, at the option of the Excise Commissioner, to declare the money deposited by the contractor forfeited, and to cancel the license.

Criminal liability for breaches of rules.

(29) The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may have been committed against the provisions of the Regulation, or other law for the time being in force relating to the excise revenue.

Fines and sums due to Government to be recovered under section 64 or to be deducted from the amount of deposit.

(30) All sums payable to Government by a contractor and all fines imposed under rule (28) may be deducted from the amount of his deposit or from any sum due to him by Government, or realised by sale of the securities deposited by him, or may be recovered by attachment and sale of his property under section 64 of the Regulation.

Sums deducted from the amount of deposit to be replaced within 15 days time.

(31) Any sum deducted under the powers herein contained from the amount deposited by a contractor as a security for his due performance of his engagements shall be replaced by the latter within 15 days from the date of receipt of a notice from the Excise Commissioner informing him of such deduction having been made.

Contractor bound to remove all spirit from the warehouse on the expiry of his contract.

(32) On the expiry of his license (unless a fresh license shall have been granted him for the next year or unless his contract contains provisions to the contrary) or if his license shall be cancelled or suspended, every contractor shall be bound forthwith subject to condition (12) of the wholesale supply license to remove, all spirits remaining within the warehouse; and, if he shall fail to do so within ten days of the receipt of written notice from the Local Excise Authority, the cost of any establishment which it may be necessary to employ at the warehouse may be recovered from the defaulter. In the event of continued neglect, the spirit shall be liable to be forfeited at the discretion of the Excise Commissioner.

Orders passed under these rules shall be subject to appeal.

(33) Except as otherwise provided, all orders passed and proceedings taken under these rules by officers of the Excise Department shall be subject to appeal to their respective immediate superiors within two months. The decisions of the Agent to the Governor General on any such appeal shall be final.

(34) Contractors shall be bound by all additional general rules Contractors bound for the management of warehouse, or for the issue of spirit there- to obey all addi- from, which may hereafter be prescribed under the Regulation or tional general rules under any law which may hereafter be enacted, and by all special and all special orders orders issued by the Agent to the Governor General with regard and enactments to individual warehouses, and shall cause all persons employed by them in the issue, etc., of spirit to obey all such rules

(b) *Subsidiary rules made by the Excise Commissioner in Central India*

171 The orders have been separately printed and can be supplied on demand. They are not included in the Manual as they are solely concerned with the maintenance of the prescribed warehouse registers

CHAPTER XIII.

Hemp Drugs.

SECTION I.—*Introductory.*

Hemp plant.

172. The hemp plant (*cannabis Indica-Var-Sativa*) is a tall erect herb reaching when wild, a height of 8 to 11 feet, when cultivated for fibre, a height of 6 feet, and grown for ganja a height of 4 to 8 feet. The wild plant and that cultivated for fibre do not as a rule branch till within a short distance of the top. The plants growing close together or amongst other plants. When cultivated for Ganja, the individual plants are carefully separated from each other by considerable intervals, a branching habit is developed and a conical shape, resembling a small cypress is assumed.

Hemp drugs consist of Ganja, Bhang and Charas.

173. Ganja, Bhang and Charas and preparations and admixture of the same are the products of the hemp plant.

Ganja.

174. Ganja consists of the flowering tops, green or dried, of the hemp plant, which have become coated with resin in consequence of having been unable to set seeds freely. The intoxicating drug is obtained almost entirely from the female plant, a very small amount being obtained from bi-sexual plants. Ganja is usually smoked.

Bhang.

175. Bhang consists of the green or dried leaves of the hemp plant (whether cultivated or uncultivated). When required for use the leaves are pounded with a pestle and mortar in cold water and the resulting liquid is strained off and drunk. The leaves are also sometimes pounded up with flour and sugar to make a sweet-meat called majun. Bhang is also occasionally smoked. Bhang contains considerably less narcotic properties than Ganja or Charas and the practice of drinking it in moderation is said to be harmless.

Charas.

176. Charas consists of the resinous matter formed on the flowering tops of female hemp plants and collected separately. In appearance it is a dark or brownish paste. Charas is not manufactured locally. It is the most concentrated form of the hemp narcotic commercially known. Charas is usually smoked and the Chemical Examiner has reported that, from an examination of all the figures at his disposal, the average ratio of potency between charas and ganja is 4 to 1.

177. The cultivation of the hemp plant of Ganja, Bhang and Charas in the Administered Areas in Central India is prohibited.

Import of Ganja.

178. Ganja required for consumption in the Administered Areas in Central India is obtained from Sanawad in the Indore State by the license holders on an import permit obtained from the Local Excise Authorities. They are required to pay at Sanawad the State export or Customs duty (at present 8 annas per seer) in addition to the cost price and to store all such stock on arrival in

the administered areas in the Government warehouses. The Excise duty as sanctioned by the local administration is recovered at the time of the removal of the Ganja or bhang from the warehouse. The Hemp drugs contractors at Uhow and Nowgong are also permitted to keep and supply Ganja wholesale from the warehouse to authorised contractors of small States. Such supplies are permitted by the Local Excise Authorities only on presentation of a State import permit duly countersigned by the Political Agent. Other States obtain the Ganja they require by obtaining either from the Political Agent or from the Excise Commissioner in Central India an import permit on the Warehouse from which export is desired. The minimum quantity that is issued for sale from the Warehouses in the administered area at a time is one seer.

179 Bhang required for consumption in the administered ^{Bhang} areas in Central India is obtained by the licensees either from the Indore State Warehouse or from Farulhabad or from any of the districts in the United Provinces from which the export of Bhang is permitted or from Hoshiarpur in the Punjab on import permits issued by the Local Excise Authority. The contractors are required to pay such export duty (if any) and cost price as may be in force at the place of export. The Excise duty enforced in the Administered Areas is recovered at the time of its removal from the Government Warehouse. The storage of Bhang and its supply by wholesale from the Warehouses to contractors of small States is also permitted as in the case of Ganja and subject to the same restrictions.

180 Charas required for consumption in the Administered ^{Charas} Areas is obtained by the licensees from Hoshiarpur in the Punjab on permits issued by the respective Local Excise Authority. The contractors are required to pay the Provincial duty and cost price at the contract rate as approved by the Local Commissioner to the wholesale vendor at Hoshiarpur. The stool so imported is deposited in the Warehouse and issued on payment of duty. The minimum quantity issued from the warehouse at a time is one seer.

181 Under the scheme for the control of exports of Charas from ^{Imports of Charas into Central India States} the Punjab recently sanctioned by the Government of India in consultation with the Punjab Government Central India has been declared to be one of the Contract Areas. The wholesale contractor for the area is selected each year with the approval of the States by the Excise Commissioner in Central India and an agreed cost price is fixed at which Charas will be supplied by the contractor to the indenting States. The States i.e. those that permit the sale of Charas then execute through the Excise Commissioner separate contracts with the selected wholesale supplier and obtain the Charas required on permits countersigned by the Political Agent and in the case of Indore State by the Excise Commissioner. In addition to paying the cost price as settled above the State or State contractor is also required to pay the wholesale supplier

at the time of export the amount of the provincial excise duty as sanctioned by the Punjab Government, but this duty, at the close of each financial year, is refunded by the Punjab Government to the States in accordance with rules framed for this purpose by the Government of India.

182. The license for the retail sale of Ganja, Bhang and Charas at each Administered Area will as a rule be disposed of by auction to one contractor and the license will be granted by the Local Excise Authority in Form H.D. I as given in Appendix D (g).

183. The limits of individual possession and retail sale of Hemp drugs are given in paragraphs 82 and 85 above.

184. The following registers and Forms will be maintained at the Warehouses for keeping the accounts of Hemp drugs :—

- | | |
|------|---|
| Form | I Register of drugs imported and removed. |
| „ | II Stock Account of Ganja, Bhang and Charas. |
| „ | III Pass book of drugs deposited in the Warehouse. |
| „ | IV Memorandum of remittances sent to treasury on account of duty on Hemp drugs. |
| „ | V Receipt for warehouse dues. |
| „ | VI Register of dues in the Warehouse. |
| „ | VII Abstract Register of receipts, withdrawals and balances of Hemp drugs. |
| „ | VIII Hemp drugs shop pass book. |
| „ | IX Permit for the import of Hemp drugs. |

Form X quarterly statement showing the quantity of $\frac{\text{Charas}}{\text{Bhang}}$ exported from Punjab or United Provinces.

185. The instructions for the posting of these registers are given in the rules framed under Section 62 for the regulation of dealings in Hemp drugs, in the next paragraph 186.

SECTION II.

Rules regulating the storage, import, export and transport of Hemp drugs (Ganja, Bhang and Charas). Section 62 (2) (d), (g) and (h).

Rules.

186. (1) In these rules :—

(a) “ Warehouse ” means a place established or licensed as a warehouse by the Excise Commissioner under section 14 (d) of the Regulation.

(b) “ Medicinal preparation ” includes preparations containing the active principle of the cannabis sativa, which are either according to a prescription recognized in the British Pharmacopœia or are patent medicines. Notification No. 3201-C., dated the 19th June 1933.

(c) Medical Practitioner means a graduate in medicine of a recognized University in India the British Dominions Europe or America a medical practitioner eligible for registration on the Medical Register of Great Britain, a duly qualified dentist entitled to be entered in the dentist's section of the Medical Register of Great Britain a person who holds a certificate not inferior to that of Assistant Medical Officer from a recognized Medical Training Institution a person who holds a certificate or diploma not inferior to that of graduate of a recognised Veterinary College or any other person whom the Excise Commissioner may direct to be admitted to the privileges of a Medical practitioner

(d) "Majun" or "Gutka" is a sweet confection made from bhang

(2) Intoxicating drugs in excess of the limit prescribed under Possession section 16 (1) of the Excise Regulation 1915 may be possessed and transported under a written pass in (Form H D II) granted by the Excise Commissioner

(3) The import of Ganja Bhang and Charas unless in the Import personal possession of the importer and in quantities not exceeding those which may be possessed without a license is prohibited except on behalf of Government

(4) The import of preparations admixtures or refinements of the above drugs or of compounds containing the active principle of the hemp plant (*cannabis sativa*) in quantities exceeding the limit of private possession is prohibited except under a pass to be obtained from the Excise Commissioner for Central India Prohibition on the import of preparations and admixtures of Hemp drugs exceeding the limit of private possession

NOTE—This pass shall be recognized as authorizing both import into British India and transport to destination the time allowed for the latter being endorsed on the pass by the Customs Authority of the port of entry, or in the case of internal transactions by the Excise Authorities of the province of export

(5) The pass required by section 10 of the said Regulation for the import of intoxicating hemp drugs shall be in quadruplicate in such form as may be prescribed by the Excise Commissioner for Central India in this behalf, and shall be granted only on the application of persons holding a license from the Local Excise Authority for the sale of the drug to be imported or of the authorised agents of such persons Pass for importing Hemp drugs by license holders

(6) The person desirous of importing such drugs shall apply in writing to the Local Excise Authority for the issue of a pass The application, which may be sent by post shall contain the following particulars — Application for issue of a pass for import

(1) Name and address of applicant

(2) Quantity and description of drugs to be imported

(3) Place whence drugs are to be imported

(4) Person who will be in charge of the consignment,

(5) Whether pass to be sent to applicant by post or delivered to him at the office of the Local Excise Authority.

The Local Excise Authority shall, unless he sees reason to the contrary, prepare a pass, and forward three parts thereof for the countersignature of the Political Agent, retaining the counterfoil in his office. One part shall, after countersignature, be returned to the applicant through the Local Excise Authority, or sent to him by the Political Agent by registered post if he so desires, the second shall be sent by the Political Agent to the officer in charge of the warehouse or district from which the drug is to be exported, the third shall be retained in the office of the Political Agent. The pass, shall specify the route to be followed by the consignment, which, in the absence of special reasons to the contrary, shall be required to be despatched by railway to its destination.

Importer to produce the import pass at the place of export.

(7) The importer or his agent shall present his copy of the pass to the officer in charge of the warehouse or district from which the drug is to be exported, who will return it to the person presenting the same after endorsing on it the particulars of the drugs to be exported. The second copy of the pass received by the same officer will be retained by him and dealt with in accordance with the law and rules in force in the Province or State from which the drug is exported.

Consignments when despatched by rail to be sent to Local Excise Authority.

(8) The importer or his agent, after making his purchase, shall have the drugs securely packed and sealed. If sent by rail he shall have them consigned direct to the Local Excise Authority, and shall forthwith send his copy of the pass, together with the railway receipt, by post under registered cover to the Local Excise Authority, who shall cause the consignment on receipt to be conveyed, together with the pass, in charge of some responsible officer ordinarily the warehouse officer, to the bonded warehouse for the storage of intoxicating drugs established under section 14 (d) of the Regulation, to be subsequently dealt with under the rules provided in that behalf. The cost of conveying the consignment from the railway to the bonded warehouse, and all risks incidental to such transport, shall be borne by the importer.

Consignments not despatched by rail to be conveyed by the person named in the pass direct to the warehouse.

(9) In cases where the drugs are not despatched by rail, the person named in the pass shall cause the drugs to be conveyed direct to the bonded warehouse by the route prescribed, and there produced, together with his copy of the pass, before the officer in charge, who shall deal with the drugs in accordance with the rules prescribed in that behalf.

Ganja and Charas either be deposited in bond in the warehouse or removed on payment of duty.

(10) Ganja and Charas may either be deposited in bond in the said warehouse, or removed at once on payment of duty. Provided that the whole of the Ganja or Charas imported under a single pass must either be removed at once or deposited in the warehouse in its entirety.

(11) Unless its storage in the warehouse is specially authorised by the Local Excise Authority bhang must be removed at once, the weight of the consignment having first been checked and the duty leviable thereon having been paid as required by the provisions of these rules, provided that bhang may, if the treasury be not open at the time when the weight of the consignment has been checked in accordance with the following rules, be retained in the warehouse until the next day on which the treasury is open. The owner of bhang not removed as required by this rule shall become liable in respect thereof to the payment of warehouse dues thereon at the rate fixed in that behalf under section 62 (2) (h) and (u) of the Regulation, and the bhang shall, after one week's notice to remove it has been given to its owner be disposed of in such manner as the Agent to the Governor General may direct.

Bhang to be removed from the warehouse at once
Owner's Liability to pay the warehouse dues if not removed

(12) On the arrival of the consignment at the warehouse the officer in charge shall, in the presence of the importer or his agent, and before allowing the drugs to be stored or removed, note the condition of the seals on the packages. He shall also verify the weight of the consignment in accordance with the following rules, and note the condition in which the drugs are received, whether dry or damp, sound or in process of deterioration or decay. The latter particulars shall, unless the drugs are to be removed at once be entered in the Stock Account hereinafter prescribed. Provided that, if the importer fail to attend the warehouse, personally or by duly authorised agent, during business hours on the day on which the consignment arrives, the proceedings required by this and by the following rules may be taken, in his absence, by the officer in charge of the warehouse.

Verification of consignments on arrival at the warehouse and keeping of account

(13) Each package of drugs shall, on receipt, be weighed separately in its original packing. From the gross weight so ascertained of each package an allowance of two seers per maund (fractions of a seer being neglected) shall be deducted and set off for packing materials, etc., and the weight of the package thus reduced shall, unless the package be opened in accordance with the provisions of rule (15) be taken as the true weight for the purpose of these rules of the drugs contained therein.

Allowance in weight for packing materials etc

(14) If the total gross weight of the consignment is less than that entered by the officer in charge of the warehouse or district of export in the pass under which the drugs have been imported, the circumstances shall be reported to the Local Excise Authority, who, if the deficiency is material, shall cause inquiry to be made and report the result for the orders of the Political Agent. The Political Agent may thereupon direct that the weight entered in the pass, after deducting the allowance for packing materials mentioned in rule (13) shall be deemed to be the true weight of the consignment, and that the owner shall, before the removal of any portion of the consignment is permitted, pay, in addition to the duty on the weight of the packages to be removed, the duty on the difference between

Action to be taken when the gross weight of the consignment is found less than that mentioned in the export pass

the weight of the consignment as thus determined and the total weight of the drug contained therein as ascertained under rules 13 and 15.

Procedure for verification of the contents of drugs received in sealed receptacles of standard weight.

(15) In the case of drugs imported from warehouses established under the Regulation in force in British India, or maintained by Native States, approved in this behalf by the Excise Commissioner for Central India, and issued from such warehouses in sealed receptacles of standard weight, the weight of such receptacles and of their contents being recorded on the receptacles and in the accompanying passes, the packages (if any) containing such receptacles shall be opened on arrival at the warehouse, and the receptacles weighed with their contents by the officer in charge of the warehouse. If the gross weight of a receptacle and its contents as thus ascertained agrees with that recorded on the receptacle and in the accompanying pass, the weight of its contents as so recorded shall, provided that the seals on the receptacle are intact, be taken as the true weight for the purposes of these rules of the drug contained therein. If the gross weight of any receptacle and its contents as ascertained by weighment differs from that recorded on the receptacle and in the accompanying pass, or if the seals are broken or injured, the receptacle shall be opened and the weight of its contents ascertained by actual weighment by the officer in charge of the warehouse.

Export of verification to be reported to the Local Excise Authority.

(16) After examining in the manner prescribed by rules 13—15 consignment of drugs received at the warehouse, the officer in charge shall return the pass to the Local Excise Authority, after endorsing thereon the results of his examination.

Export pass to be returned after recording the result of verification and signature by the Local Excise Authority to Political Agent.

(17) The Local Excise Authority will cause the endorsements on the pass showing the particulars of the drugs exported and received to be copied on the counterfoil filed in his office. He will then return the pass received from the warehouse to the Political Agent, entering in the pass so returned and in the counterfoil the date of doing so, and signing the entries in the pass and in the counterfoil.

Political Agent to forward the pass to the Warehouse concerned after recording the particulars of verification in the copy of the pass in his office.

(18) The Political Agent will cause the foregoing particulars to be entered in the copy of the pass retained in his office and will then forward the pass received from the Local Excise Authority to the officer in charge of the warehouse or district of export, entering the date of doing so in the pass so returned and in the copy retained in his office, and signing the entry in the pass and in the copy so retained.

Drugs received and removed at once to be so accounted for in the register.

(19) Drugs that are removed at once without being deposited in bond shall be entered in the register of drugs imported and removed, which shall be in Form I as given in Appendix D (g).

Drugs deposited in the Warehouse to be accounted for in the stock account register.

(20) All packages deposited in the warehouse shall, after examination and weighment, be registered in the stock account which shall be maintained in Form II as given in Appendix D (g). Registration shall be by packages and each package shall bear a separate

number The weight as ascertained in accordance with rules 10—13 shall be clearly noted against each package, and no change shall on any account be made without the previous sanction of the Local Excise Authority The removal of drugs shall as far as possible be permitted in entire packages only

(21) All drugs received in bond shall, after examination, registration and weightment, be placed in store Each package shall have attached to it a card on which shall be noted—

Each package should have its description noted on a card attached to it

(a) a number corresponding to the number in the stock account,

(b) owner's name,

(c) description and weight of drugs in the package,

(d) date of deposit

(22) All drugs in the warehouse shall, as far as possible, be stored separately according to the description of the drugs The property of each depositor shall also as far as possible be separately arranged in the order of the numbers on the packages

All drugs and property of each depositor to be stored separately in the warehouse

(23) On the deposit of the drugs in a warehouse the depositor shall be furnished with a deposit book, free of charge, in Form III No drugs shall be deposited in or subsequently withdrawn from the warehouse without the production of the deposit book All entries in the deposit book shall be made by the officer in charge of the warehouse at the time of the deposit or withdrawal of drugs and each entry of deposit or withdrawal shall be verified by his initials Depositors should examine their books before leaving the warehouse, and ascertain that the entries are correct, and Government shall not be responsible for any error not brought to notice at the time of making the entry in which it occurs

Depositor to be supplied with a deposit book in which all entries of transactions shall be made

(24) On exhaustion of the stock of drugs covered by the deposit book, it shall be retained by the officer in charge of the warehouse, and shall be re issued on a further deposit being made, but not otherwise

Deposit book to be withdrawn on the exhaustion of the stock

(25) On satisfactory proof of the loss of a deposit book, a duplicate may be issued, with the sanction of the Local Excise Authority, on payment of a fee of Re 1

Duplicate deposit book to be issued under orders of the Local Excise Authority and on payment of fees

(26) All deposit books shall be kept in safe custody by the depositors, and Government shall not be responsible for any loss caused to depositors should any unauthorized person obtain possession of the book, and thereby fraudulently procure delivery of drugs.

Depositors to keep the deposit books in safe custody

(27) The depositor shall not alter, or manipulate in any way, entries in his deposit book

Entries in the deposit book not to be altered or manipulated

Withdrawals of the drugs from the warehouse to be on payment of duty.

(28) The owner of drugs (*i.e.*, retail vendor) desirous of removing from the warehouse for consumption in the area for which the warehouse is established drugs deposited therein or produced for weighing thereat shall present to the Excise clerk a challan in duplicate in Form IV as given in Appendix D (g) who will check and initial it and after noting the necessary particulars in his departmental register return it to the vendor for presentation at the treasury together with the duty on the drugs that it is desired to remove. The treasurer will receive the challan in duplicate and the amount tendered, and, after ascertaining that the amount tendered is correct, will accept the payment and sign both copies of the challan in token of the receipt and return one copy of the challan to the vendor retaining the duplicate in the treasury. The retail vendor will then present his copy to the officer in charge of the warehouse, who will retain it as his authority for permitting the removal of the drug, endorsing on it over his signature the description and weight of the packages removed, the date of removal and the reference to the entry made in the shop pass book under the following rule, and recording the withdrawal in the registers maintained at the warehouse and, in the case of drugs deposited in the warehouse, in the depositor's pass-book. Issues of ganja from warehouses shall be made in one seer bags.

Drugs to be removed to shops accompanied by the shop pass book containing the necessary entries for the transport.

(29) The person authorised to remove the drugs from the warehouse shall first produce a shop pass-book in Form VIII before the officer in charge of the warehouse, who will make necessary entries therein which will serve as a pass authorising the transport of the drugs to which they relate to their destination. The shop pass-book will protect the drugs only up to the time entered therein in that behalf, and only so long as they are carried by the most direct route from the warehouse to the licensed premises, and as bulk remains unbroken.

NOTE.—Printed shop pass-books will be supplied from the office of the Local Excise Authority on pre-payment of such price, if any, as may be fixed in that behalf. The purchaser will be responsible for the safe custody of the pass-book which shall be kept at the licensed premises for being shown on demand to inspecting officers, except when it has to be removed from the shop for the purpose of bringing a fresh consignment from the warehouse. If a current pass-book is lost a new one will be issued on payment of such penalty not exceeding Rs. 5 (in addition to price) as may be adjudged by the Local Excise Authority ; provided that the Local Excise Authority may entirely remit the penalty in any case justifying such remission. If the opium and hemp drugs licenses are both held by the same person, a single pass-book can be used for the transport of both classes of drugs from the warehouses.

Procedure for issue of drugs from the warehouse to the Native States.

(30) The issue of drugs from the warehouse for consumption in Native States may be permitted by the Local Excise Authority, free of duty, on the application of the owner accompanied by a permit or pass in duplicate, signed or countersigned by the Political Agent accredited to the State in which the drugs are to be consumed or by the Excise Commissioner for Central India, authorising their import into the State. The drugs shall be securely packed and

sealed by the warehouse officer and their description and weight entered by him on both copies of the permit or pass which shall be signed by him. One copy shall be filed in the warehouse as the authority for the issue of the drugs and the second will accompany the drugs to their destination. This copy with the result of the verification of the drugs on arrival at destination endorsed thereon will subsequently be returned to the officer in charge of the warehouse by the authorities of the State of destination and will also be filed at the warehouse. It will be the duty of the officer in charge of the warehouse to bring to the notice of the Local Excise Authority delay in the return of such permits or passes and also any serious discrepancy between the drugs despatched and those shown by the endorsement as received.

(31) The warehouse dues (if any) unpaid at the time of the removal of drugs from the warehouse shall prior to such removal be demanded in the manner prescribed by section 62 (2) (h) (ii) of the Regulation by the officer in charge who shall on payment grant a receipt for the same in Form V. All amounts so received shall forthwith be remitted by the said officer to the treasury and a receipted challan obtained and filed in a guard book. A register of warehouse dues shall be maintained by the officer in charge of the warehouse in Form VI.

Warehouse dues to be recovered prior to removal of the drugs and credited into the treasury

(32) Ganja remaining uncleared in a warehouse after the expiry of two years from the date on which it was deposited shall after one month's notice to the owner of the expiry of such period be disposed of in such manner as the Excise Commissioner for Central India may direct.

Old Ganja to be disposed of under the orders of the Excise Commissioner

(33) The warehouse registers shall be totalled at the end of the month, and an abstract shall be prepared in Form VII. The whole of the drugs in stock shall be verified by the officer in charge of the warehouse by counting the packages in the warehouse on the last day of the month and by comparing the particulars on the cards with those in the registers. The said officer shall endorse on the abstract a certificate stating the results of the foregoing verification. If the amount of duty realised on drugs removed during the month shown in Form VII does not owing to duty free issues to Native States or to other reasons agree with the quantities shown as removed during the month a note reconciling the discrepancy should be recorded at the foot of the abstract and signed by the warehouse officer. This note should state in detail the quantity of each drug issued free of duty to each State and the date of issue. A copy of the abstract and certificate shall be forwarded to the Local Excise Authority on the first day of the following month.

Monthly verification of stock of the drugs by the Warehouse officer and submission of monthly returns

(34) The Local Excise Authority shall before the 10th of every month compare the entries in registers I, II, VI and VII for the preceding month with the challans and receipts in Forms IV and V respectively, with the import passess, and with the departmental

Local Excise Authority to verify the account on the 10th of every month and certify for its correctness

accounts maintained at his office, and shall certify on the registers the result of such comparison.

Hours of transactions at the warehouse and holidays to be allowed.

(35) The warehouse shall be open for the transaction of business during such hours as may from time to time be prescribed by the Local Excise Authority in this behalf. In prescribing such hours the convenience of depositors will be consulted as far as possible. No transaction shall, except under special sanction be permitted after 6 P. M. Transactions will, as far as possible, be conducted during fixed hours duly notified. The holidays to be allowed, exclusive of Sundays, are only those notified under the Negotiable Instruments Act. Sundays, New Year's Day, Good Friday, the King's birthday and Christmas Day are alone to be treated as close holidays. On other days the warehouse shall be open for at least two hours for the transaction of urgent business.

Section 8.

Restriction on import, export and transport of Indian hemp (including Ganja, Bhang and Charas) and extract tincture of Indian hemp (Cannabis Indica) by Post.

(36) The import, export and transport of Indian hemp (including charas, ganja and bhang) and extract and tincture of Indian hemp (cannabis indica) by post throughout the territories to which the said Regulation applies is prohibited, provided,

Notification No. 3185-C.. dated the 19th June 1933.

(1) that a consignment on behalf of Government may be transmitted by means of inland post under the following conditions namely :—

- (i) only the parcel post shall be used ;
- (ii) the parcel shall be accompanied by a declaration stating the names or designations of the consignee and consignor, the contents of the parcel in detail, the indent number and date of covering the transaction and such other particulars as experience may show to be necessary ; and
- (iii) the consignee shall show distinctly in his account books the name or designation of the consignor and the quantity of drugs sent to him from time to time by post.

(2) That any person licensed to possess and sell Indian hemp (including charas, ganja and bhang) and extract and tinctures of Indian hemp (cannabis indica) shall be at liberty to import, export or transport Indian hemp (including charas, ganja and bhang) and extract and tincture of Indian hemp (cannabis indica) respectively by means of inland post under the following conditions namely :—

- (i) only the parcel post shall be used and the parcel shall be insured ;
- (ii) the parcel shall be covered by a permit which shall in the case of transmission to any area to which the said Regulation applies, be issued by the Local Excise Authority and in all other cases by the proper authority in the province or other area to which the parcel is addressed ;

- (iii) the parcel shall be accompanied by a declaration showing the names of the consignee and the consignor, the contents of the parcel in detail, the permit number and date covering the transmission and the numbers of the licenses held by the consignor and by the consignee, if any ,
- (iv) the consignor and the consignee, if he is a licensee, shall show distinctly in their account books the names of the consignee and consignor respectively and the quantities of the drugs transmitted by and to them from time to time by post

CHAPTER XIV.

Excise Crime and Rewards.

SECTION I.—*Detection and prosecution.*

Introductory.

187. The prevention and detection of offences against the Excise regulation and other acts which they are called upon to administer forms a most important part of the duties of all Excise Officers. All Excise Inspectors must acquire a thorough knowledge of (1) the habits of the local population (2) the leading castes and the principal consumers of their circles (3) local suspects and offenders. They should also pay special attention to train their peons in preventive and detective work. An Excise peon should not be regarded merely as an office or personal peon.

Offences transferred
from the Excise
Regulation to the
Dangerous Drugs
Act.

188. The following classes of cases hitherto governed by the Excise Regulation are now triable under the Dangerous Drugs Act, 1930 :—

- (a) All offences relating to cocaine and allied drugs ;
- (b) All offences relating to medicinal hemp, *i.e.*, essences and tinctures of hemp ; and
- (c) all offences relating to import into and export from British India of hemp drugs.

Offences.

189. Excise Offences are classified :—

- (a) Major offences *i.e.*, offences committed by the public or by licensees which are punishable under the Acts or rules framed under them. The most important of these are smuggling, illicit distillation and illicit sale, possession or cultivation of excisable articles. As a rule exemplary punishment should be pressed for in cases of conviction as these offences involve both serious loss of revenue and also danger to society in general.
- (b) Departmental offences, *i.e.*, breaches committed by licensees of their license conditions. These again are sub divided as major and minor. Major breaches, require either exemplary punishment under Section 47 of the Regulation or else prosecution. Minor breaches can be treated more leniently and in the first instance by a warning. The principal major breaches are (1) adulteration of spirits by over 2° and adulteration of opium and hemp drugs (2) giving short weight or using unprescribed weights and measures (3) tampering with sealed bottles (4) shortage of stock (5) sale to minors and (6) sales on credit.

Smuggling.

190. In Central India among the various types of this offence with which Excise officers have to deal the most common are :—

1. Smuggling of prohibited drugs, cocaine, morphia and charas.

- 2 Smuggling of country liquor, both Albert and State, and smuggling of opium, and hemp drugs from adjoining States
- 3 Smuggling of country spirit from a low duty to a high duty area

191 The smuggling of cocaine and morphia is not present believed ^{(a) Prohibited drugs} not to be extensive but it has been established that gangs engaged in smuggling opium and charas to the ports usually handle cocaine and other manufactured narcotics on the return journey. Smuggling of this type can best be dealt with by the Excise staff co-operating with the district and railway police in maintaining a strict watch on the movements of all members of suspected smuggling gangs. As regards charas the import of this drug from the Punjab has recently been regulated. Charas is a drug called to ganja being a resin which appears on the hemp plant in northern latitudes. It is about 4 to 5 times more potent and far more deleterious than ganja. The correct policy, therefore, in the interests of the welfare of the local inhabitants is one of prohibition of the sale of the drug where ever prohibition can be made effective and to license shops for its sale where the known extent of the smuggling shows that prohibition is not effective and results only in a loss of excise revenue.

192 Smuggling of country liquor is done both by Excise contractors and by consumers. The maintenance of a sharp watch on the movements of suspects and a vigilant patrol on the border on the occasion of fairs and festivals and on weekly bazar days are the chief preventive measures. The same applies to the prevention of the smuggling of opium and hemp drugs to which Central India is especially exposed owing to the cultivation of ganja and of the opium poppy by several States in Malwa. Special attention has now to be paid to the danger of smuggling of charas and other drugs into administered areas by motor cars. Recent reports show that this type of smuggling is increasing ^{(b) Country liquor}

193 Special attention has to be paid to this form of smuggling ^{Low duty to High duty} in areas where differential rates on country spirit are enforced. The offence is committed both by contractors and by consumers. The usual preventive steps are —

- (1) Not to allow the contractor of a high duty area to have any interest in shops in the low duty area
- (2) The issue of coloured liquor to low duty areas and the sealing of all receptacles in which such liquor is issued from the warehouse
- (3) The check of consignments *en route* and at arrival at the place of destination
- (4) Prescribing the route by which the liquor must be carried and strictly limiting the time allowed for transport to the place of destination

(5) The fixing of different days for the issue of liquor to the various duty areas, and

(6) Fixing the location of the low duty area shops at places as far as possible away from the High duty area border.

Illicit distillation.

194. The offence is rare in the administered areas and railway lands and still largely restricted to the more sparsely cultivated and aboriginal tracts in which the mahua tree is common. The usual preventive steps are :—

- (1) To maintain moderate retail rates in areas especially exposed to this crime.
- (2) To press for deterrent punishment wherever the illicit distillation is on a large scale or for profit and, in addition to imprisonment, the infliction of substantial fines.
- (3) To impose restrictions on the possession of mahua. This has been sanctioned with apparently good results in the Indore and Dhar States.
- (4) To organise wherever illicit distillation is believed to be on a large scale combined police and excise raids with sufficient force to overawe the offenders.
- (5) To encourage detection by a policy of fairly liberal rewards to informers and to the police and excise officials responsible for the detection. Illicit distillation more than any other cause seriously affects State Excise Revenues and has therefore to be treated as a serious form of crime.

Denatured spirits.

195. Denatured spirits are spirits which have been rendered permanently and effectually unfit for human consumption. Notwithstanding the nauseous ingredients used for the purpose, there are persons of depraved tastes who still drink such spirits, and there is reason to believe that the habit is spreading. The importance of checking this habit cannot be sufficiently impressed on all members of the Excise staff.

196. The chief causes that contribute to the spread of the evil are :—

- (1) the cheap price of denatured spirits, and
- (2) the extremely potent effects of such spirits.

197. The ordinary method employed in making denatured spirits potable is to mix them with a sufficiently large quantity of water or with other spirits. Sometimes, in order to disguise further the nauseous taste, spices are added. There is a great danger not only to revenue but also to human life from the consumption of such spirits. The attention of all Excise Officers is, therefore, drawn to section 34 of the Excise Regulation which provides a penalty for rendering denatured spirits fit for human consumption and for possession of denatured spirits which have been made potable.

198 Shops licensed for the sale of denatured spirits should be frequently inspected and the license conditions rigidly enforced

199 It is essential and expected that officers of the Police and Excise Departments should co-operate in the detection and investigation of Excise and opium offences and for this the police will, as far as funds permit, be liberally rewarded. The following general instructions have been approved by the Local Administration to regulate the exercise of their powers by the police and their relations with the Excise Department

Relations of the
Police and Excise
Department

- (a) The police are not concerned with the inspection of shops and the prevention of minor offences, their duties should mainly be confined to the maintenance of the public peace. Should information regarding minor offences come to their notice in the execution of their duties, the facts should be communicated to the Local Excise Authorities to be dealt with by the latter
- (b) In the case of serious offences, coming under Sections 33, 34 or 35 of the Excise Regulation, the police have been authorised to act on their own initiative and should such offences come to their notice they should themselves institute the necessary proceedings against the accused independently of the Excise authorities. In all such cases a report should at once be sent to the Local Excise Authority
- (c) Cases detected by Excise Officers and handed over to the police for disposal, according to law, should be dealt with promptly and in precisely the same manner as cases detected by the police themselves
- (d) Where a raid on a gang of smugglers or of illicit distiller is proposed the police should be ready, when required, to provide a force to assist the Excise Officers and should subsequently render all assistance in preparing the case for trial, in taking proper order for the custody of the accused persons and exhibits, and in tracing previous convictions, etc

200 As habitual offenders against the Excise Law are generally acquainted with the officials of the department, it is inevitable that the latter should utilize the services of private persons as detectives in making purchases to obtain evidence of illicit sale

Use of private
detective

In making use of such private detectives, the principle to be observed is that it is not legitimate to induce a man to commit an offence which he is not, in the habit of committing and would not but for the inducement, commit. To lead him to commit an offence such as he is in the habit of committing at a particular time and place in order that detection may follow, is perfectly legitimate. But care should be taken that the emissary does not represent himself as the

servant or agent of any person having authority and requiring liquor or drugs, and thus lend colour to the suspicion that pressure was used to cause the offence to be committed.

Instructions for
making arrests,
house searches, etc.

201. Sections 55 and 58 of the Excise Regulation make the provisions of the Criminal Procedure Code applicable generally to arrests, searches, search warrants, production of persons arrested and investigations under the Regulation. Every person having power to investigate, arrest and search must be thoroughly acquainted with Chapters V, VI, VII, XIV and XXXIX of the Code and with the Evidence Act. Particular attention is drawn to the following points :—

(1) All offences under the Excise Regulation are bailable and an arrested person if not released on bail must be handed over to an officer in charge of a police station as soon as possible. Strict compliance with the provisions of Sections 51 and 52 Criminal Procedure Code is essential and wherever possible a search warrant should first be obtained.

(2) The search of a house should always, when possible, be made by daylight. If this is not possible the officer conducting the search must previously make arrangements for adequate lighting. This is essential to ensure that the witnesses shall see clearly the conduct of the search.

(3) In the case of all searches it is imperative that the provisions of Section 103 Criminal Procedure Code should be strictly and carefully observed. Only if the Excise Inspector believes that no independent and reliable search witnesses will be available in the locality to be raided should he secure witnesses from a more distant place. In particular the taking of search witnesses from the headquarters along with the raiding party is to be avoided. Though with the exercise of that it should rarely be necessary, under Section 103 a written order can be issued to an unwilling witness to attend the search, and in preference to taking search witnesses from headquarters it is preferable to pick up one or two villagers *en route*. Special care has to be taken to ensure that no reasonable objection to any search witness on the ground of bias can be brought forward at the trial by the owner of the house raided. Before entering a house each member of the search party, which should ordinarily consist of the officer conducting the search and two witnesses, must submit to being searched by the owner of the house. In no circumstances should an informer or any other person interested in the successful prosecution of the case be allowed to enter the house. The actual search must invariably be conducted throughout by the officer himself. A peon may only be called in after the search has been completed and in order to help in the removal of the property seized. Finally the officer conducting the search must explain in a clear voice what he is doing all the time. If a search witness is to

give reliable evidence in Court, he must realise the purpose of the search and the bearing on the case of the various facts discovered

(4) If in any case there is reason to believe that the witnesses in any prosecution may be won over or subjected to undue influence before their evidence can be recorded application should be made to a Magistrate of 1st class for the prompt record of their statements under Section 161 Criminal Procedure Code

(5) Attention is drawn to the presumption permissible under Section 12 of the Regulation. It can only be employed after the commission of the offence has been clearly proved

(6) In order that the Excise Commissioner may be kept in close touch with all important Excise offences, the officers of the Excise, Police and Opium Contraband Department should on the detection of all cases other than those falling under Sections 36, 37 and 38 of the Regulation forward preliminary and final reports for his information

202 In view of the fact that charas and other are smuggled inter provincially by traffickers and railway and as the contraband articles are frequently concealed in the personal luggage of these persons who generally travel disguised as respectable travellers occasional searching of passengers' luggage either on information or suspicion is necessary. Great tact and discretion is however, necessary on the part of the Excise staff in the matter of taking these searches at railway stations. The following instructions should be followed —

(1) No indiscriminate search of passengers' luggage should be made by the Excise staff only those persons whom there is reason to suspect as being in possession of illicit charas or any other contraband drug will be searched

(2) Before searching any luggage the owner should be asked to show its contents and the search should in all cases be conducted so as to give no offence, i.e. it should be made quietly and in as private a manner as possible. Excise officers will be expected to use discretion and to avoid any discourtesy or roughness in the execution of their duty

(3) When it is necessary to search a woman a female should be employed for this purpose and strict regard to decency and privacy must be observed. Women should not be searched on the platform but in some enclosed place where privacy is secured

(4) When charas or any other contraband drug is found in the possession of any passenger a search list or panchnama should be made at once, and the case then dealt with in accordance with law

SECTION II.

Case work.

DEPARTMENTAL CASES.

203. Under the Regulation all powers of departmental punishment of contractors by fine have disappeared, and offences falling under Sections 36, 37 and 38 should either be compounded under Section 47 of the Regulation or prosecuted. Powers to compound offences under Section 47 have been conferred on Collectors and under Notification No. 3183-C., dated the 19th June 1933, the Local Excise Authorities at Mhow, Neemuch and Nowgong are authorised to exercise the powers of a Collector in their respective jurisdictions. All offences of a departmental character whether detected by Police or by excise officials should, therefore, in the first instance be reported to the Local Excise Authorities who should deal with them as if they were miscellaneous revenue cases.

204. The procedure to be followed is that as soon as an offence punishable under Sections 36-38 of the Regulation has been detected a report should be submitted by the detecting officer to the Local Excise Authority with the explanation of the contractor. The Local Excise Authority should go through the case, register it and if necessary give the contractor a further chance to represent himself and then pass final orders. If the Local Excise Authority is satisfied that the offence has been committed, he may either sanction composition or order a prosecution. If in the former case the contractor refuses to pay the sum fixed for composition the Local Excise Authority should then order his prosecution under Section 38(b) or (c), as the case may be, of the Regulation. In fixing the amount of composition the distinction drawn in paragraph 189 (b) between major and minor offences should be noted.

205. Excise officers should be careful to prosecute only cases of serious offence against the Excise Regulation. Technical and minor transgressions should be dealt with departmentally or under Section 47 of the Excise Regulation.

206. In every departmental case detected in an Excise shop, all articles, books, papers, etc., that might be necessary to prove the offence should be seized in the presence of witnesses and their signatures and if possible their statement should be recorded on the search list, so that if the case is to be prosecuted in the court their evidence may be available to prove the offence. If the article seized be diluted liquor, two samples one for sending to the officer compounding the case and the other for producing in the court, if prosecution is to be launched, should be taken in the presence of witnesses. The licensee or his agent in the shop may also be allowed to put his seals on these bottles. The remaining liquor may be deposited in the Police Station in the same vessel in which it was found diluted, duly sealed. After the conclusion of the case the officer

empowered to compound it may either order the liquor seized to be
 posted or in the interim the order compounding the case may direct,
 but in no case may orders for destruction be passed until the period of
 appeal has expired

SECTION III — REWARDS

207 Under article 75 of the Civil Account Code the Excise Commissioner in Central India may, within the limits of his budget allotment, grant such rewards as he may think fit in all Excise cases whether detected in the Administered Areas or in the Railway lands in Central India. He may grant such rewards on receipt of an application or of his own motion, to any person who has contributed to securing a conviction or confiscation under the Excise Regulation or who has otherwise rendered material assistance in the detection of an offence. He may for the purpose of determining what reward should be granted call for and examine the record of the case tried by any Magistrate. All officers of Government other than Gazetted officers are eligible for rewards.

208 Rewards are generally granted to encourage persons instrumental in detection e.g. informers and helpers, and to recoup the officers concerned for expenses incurred by them. Rewards should not be granted in petty cases.

209 It is impossible to lay down a scale of rewards but ordinarily recommendations should not be made for a sum less than Rs. 5. The minimum fixed for a Police Sub-Inspector is Rs. 10. Rewards sanctioned for Police Officers should be sent to the District Superintendent of Police for disbursement.

CHAPTER XV.

SELECTIONS FROM OTHER ACTS.

Introductory.

210. All Excise officers are expected to be familiar with the substantive Criminal law and with the methods and forms of criminal procedure. The substantive Criminal law is found in the Indian Penal Code (Act XLV of 1860) and a variety of other general and local Acts which define other offences and prescribe penalties for those committing them. The Code of Criminal Procedure (Act V of 1898) provides the machinery for the punishment of offences against the substantive law. Extracts from the Code of Criminal Procedure, giving those portions of the Act with which all Excise officers must be familiar are printed in this chapter.

211. It is desirable that all Excise officers should be generally familiar with the Evidence Act (I of 1872), the Police Act (V of 1861) and the Cantonments Act (II of 1924), and extracts from these Acts, bearing upon matters likely to affect them are also reproduced below. Relevant extracts from the Indian Contract Act (IX of 1872), the Sea Customs Act (VIII of 1878) and from the Schedule to the Indian Tariff Act (VIII of 1894) are published in this chapter.

A.—CRIMINAL PROCEDURE CODE, ACT V OF 1898.

(Sections 46—53, 80, 102, 103, 160, 161 and 165.)

Arrest how made.

212. *Section 46.*—(1) In making an arrest, the Police officer or other person making the same shall actually touch or confine the body of the person to be arrested unless there be a submission to the custody by word or action.

Resisting endeavour to arrest.

(2) If such person forcibly resists the endeavour to arrest him or attempt to evade the arrest such Police officer or other person may use all means necessary to effect the arrest.

(3) Nothing in this section gives a right to cause the death of a person who is not accused of an offence punishable with death or with transportation for life.

Search of place entered by person sought to be arrested.

213. *Section 47.*—If any person acting under a warrant of arrest, or any Police Officer having authority to arrest, has reason to believe that the person to be arrested has entered into, or is within, any place, the person residing in, or being in charge of, such place shall, on demand of such person acting as aforesaid, or such Police Officer, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

Procedure where ingress not obtainable.

214. *Section 48.*—If ingress to such place cannot be obtained under section 47, it shall be lawful in any case for a person acting under a warrant, and in any case in which a warrant may issue, but cannot be obtained without affording the person to be arrested an opportunity of escape, for a Police officer, to enter such place and search therein, and in order to effect an entrance into such place, to break open any outer or inner door or window of any house or

place, whether that of the person to be arrested or of any other person, if after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance,

Provided that, if any such place is an apartment in the actual occupancy of woman (not being the person to be arrested), who, according to custom, does not appear in public, such person or Police officer shall before entering such apartment, give notice to such woman that she is at liberty to withdraw, and shall afford her every reasonable facility for withdrawing, and may then break open the apartment and enter it Breaking open Zanana

215 *Section 49*—Any Police officer or other person authorized to make an arrest may break open any outer or inner door or window of any house or place in order to liberate himself or any other person who, having lawfully entered for the purpose of making an arrest, is detained therein Power to break open doors and windows for purposes of liberation

216 *Section 50*—The person arrested shall not be subjected to more restraint than is necessary to prevent his escape No unnecessary restraint

217 *Section 51*—Whenever a person is arrested by a Police officer under a warrant which does not provide for the taking of bail, or under a warrant which provides for the taking of bail, but the person arrested cannot furnish bail, and, Search of arrested persons

218 Whenever a person is arrested without warrant or by a private person under a warrant, and cannot legally be admitted to bail, or is unable to furnish bail

219 The officer making the arrest or, when the arrest is made by a private person, the Police officer to whom he makes over the person arrested, may search such person, and place in safe custody all articles, other than necessary wearing apparel, found upon him

220 *Section 52*—Whenever it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency Mode of searching women

221 *Section 53*—The officer or other person making any arrest under this Code may take from the person arrested, any offensive weapons which he has about his person, and shall deliver all weapons so taken to the court or officer before which or whom the officer or person making the arrest is required by this Code to produce the person arrested Power to seize offensive weapons

222 *Section 80*—The Police officer or other person executing a warrant of arrest shall notify the substance thereof to the person to be arrested, and, if so required, shall show him the warrant Notification of substance of warrant

223 *Section 102*—(1) Whenever any place liable to search or inspection under this chapter is closed, any person residing in, or being in charge of such place shall, on demand of the officer or other Persons in charge of closed place to allow search

person executing the warrant, and on production of the warrant, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

(2) If ingress into such place cannot be so obtained, the officer or other person executing the warrant may proceed in manner provided by section 48.

(3) Where any person in or about such place is reasonably suspected of concealing about his person any article for which search should be made, such person may be searched. If such person is a woman, the directions of section 52 shall be observed.

224. *Section 103.*—(1) Before making a search under this chapter, the officer or other person about to make it shall call upon two or more respectable inhabitants of the locality in which the place to be searched is situated to attend and witness the search and may issue an order in writing to them or any of them so to do.

(2) The search shall be made in their presence, and a list of all things seized in the course of such search and of the places in which they are respectively found shall be prepared by such officer or other person and signed by such witnesses; but no person witnessing a search under this section shall be required to attend the Court as a witness of the search unless specially summoned by it.

(3) The occupant of the place searched, or some person in his behalf, shall, in every instance, be permitted to attend during the search, and a copy of the list prepared under this section, signed by the said witnesses, shall be delivered to such occupant or a person at his request.

(4) When any person is searched under section 102, sub-section (3), a list of all things taken possession of shall be prepared, and a copy thereof shall be delivered to such person at his request.

(5) Any person who, without reasonable cause, refuses or neglects to attend and witness a search under this section, when called upon to do so by an order in writing delivered or tendered to him shall be deemed to have committed an offence under section 187 of the Indian Penal Code.

225. *Section 160.*—Any Police officer making any investigation under this chapter may, by order in writing, require the attendance before himself of any person being within the limits of his own or any adjoining station who, from the information given or otherwise, appears to be acquainted with the circumstances of the case; and such person shall attend as so required.

226. *Section 161.*—(1) Any Police officer making an investigation under this chapter or any Police Officer not below such rank as the Local Government may, by general or special order, prescribe in this behalf, acting on the requisition of such officer may examine orally any person supposed to be acquainted with the facts and circumstances of the case.

Search to be made in presence of witnesses.

Occupant of place searched may attend.

Police officer's power to require attendance of witnesses.

Examination of witnesses by Police.

(2) Such person shall be bound to answer all questions relating to such case put to him by such officer, other than questions the answers to which would have a tendency to expose him to a criminal charge or to a penalty or forfeiture

227 *Section 165* —(1) Whenever an officer in charge of a police station, or a Police Officer making an investigation has reasonable grounds for believing that anything necessary for the purposes of an investigation into any offence which he is authorized to investigate may be found in any place within the limits of the Police station of which he is in charge, or to which he is attached and that such thing cannot in his opinion be otherwise obtained without undue delay, such officer may, after recording in writing the grounds of his belief, and specifying in such writing, so far as possible, the thing for which search is to be made, search, or cause search to be made, for such thing in any place within the limits of such station Search by Police Officer.

(2) A Police officer proceeding under sub section (1) shall, if practicable, conduct the search in person

(3) If he is unable to conduct the search in person, and there is no other person competent to make the search present at the time, he may after recording in writing his reasons for so doing require any officer subordinate to him to make the search, and he shall deliver to such subordinate officer an order in writing specifying the place to be searched and, so far as possible, the thing for which search is to be made, and such subordinate officer may thereupon search for such thing in such place

(4) The provisions of this Code as to search warrants and the general provisions as to searches contained in section 102 and section 103 shall, so far as may be, apply to a search made under this section

(5) Copies of any record made under sub section (1) of sub section (3) shall forthwith be sent to the nearest Magistrate empowered to take cognizance of the offence and the owner or occupier of the place searched shall on application be furnished with a copy of the same by the Magistrate,

Provided that he shall pay for the same unless the Magistrate for some special reason thinks fit to furnish it free of cost

B—THE INDIAN EVIDENCE ACT, I OF 1872

(Sections 24—27, 124 125 and 133)

228 *Section 24* —A confession made by an accused person is irrelevant in a criminal proceeding, if the making of the confession appears to the Court to have been caused by any inducement, threat or promise having reference to the charge against the accused person, proceeding from a person in authority and sufficient in the opinion of the Court, to give the accused person grounds which would appear to him reasonable for supposing that by making it he Confession caused by inducement, threat or promise when irrelevant in criminal proceedings

would gain any advantage or avoid any evil of a temporal nature in reference to the proceedings against him.

Confession to Police officer not to be proved.

229. *Section 25.*—No confession made to a Police officer shall be proved as against a person accused of any offence.

Confession by accused while in custody of police not to be proved against him.

230. *Section 26.*—No confession made by any person whilst he is in the custody of a Police Officer, unless it be made in the immediate presence of a Magistrate, shall be proved as against such person.

How much of information received from accused may be proved.

231. *Section 27.*—Provided that, when any fact is deposed to as discovered in consequence of information received from a person accused of any offence, in the custody of a Police officer, so much of such information, whether it amounts to a confession or not, as relates distinctly to the fact thereby discovered, may be proved.

Official communications.

232. *Section 124.*—No public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

Information as to commission of offences.

233. *Section 125.*—No Magistrate or Police officer shall be compelled to say whence he got any information as to the commission of any offence, and no Revenue officer shall be compelled to say whence he got any information as to the commission of any offence against the public revenues.

Explanation.—“Revenue officer” in this section means any officer employed in or about the business of any branch of the public revenue.

Accomplice.

234. *Section 133.*—An accomplice shall be a competent witness against an accused person: and a conviction is not illegal merely because it proceeds upon the uncorroborated testimony of an accomplice.

C.—THE POLICE ACT, V OF 1861.

Punishment for certain offences on road, etc.

235. *Section 34.*—Any person who, on any road or in any open place or street or thoroughfare within the limits of any town to which this section shall be specially extended by the Local Government, commits any of the following offences, to the obstruction, inconvenience, annoyance, risk, danger or damage of the residents or passengers shall, on conviction before a Magistrate, be liable to a fine not exceeding fifty rupees, or to imprisonment with or without hard labour not exceeding eight days; and it shall be lawful for any Police officer to take into custody, without a warrant, any person who within his view commits any of such offences, namely:—

* * * * *

Sixth.—Any person who is found drunk or riotous or who is incapable of taking care of himself.

* * * * *

D —THE CANTONMENTS ACT, II OF 1924

(Section 56—59)

SPIRITUOUS LIQUORS AND INTOXICATING DRUGS

236 *Section 56*—If within a cantonment, or within such limits adjoining a cantonment as the Local Government may, by notification in the local official Gazette, define, any person not subject to military or air force law or any person subject to military or air force law otherwise than as a military officer or a soldier knowingly

Unauthorized sale
of spirituous liquor
or intoxicating
drug

permission of the Commanding Officer of the cantonment or of some person authorised by the Commanding Officer of the cantonment to grant such permission, he shall be punishable with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to three months or with both

237. *Section 57*—If within a cantonment, or within any limits defined under section 56—

Unauthorized pos-
session of spirituous
liquor

(a) any person subject to military or air force law otherwise than as a military officer or, a soldier, or

(b) the wife or servant of any such person or of a soldier, has in his or her possession, except on behalf of the Government or for the private use of a military officer, more than one quart of any spirituous liquor, other than fermented malt liquor, without the written permission of the Commanding Officer of the cantonment or of some person authorised by the Commanding Officer of the cantonment to grant such permission, he or she shall be punishable, in the case of a first offence, with fine which may extend to fifty rupees, and, in the case of a subsequent offence with imprisonment for a term which may extend to three months or with fine, which may extend to one hundred rupees

238 *Section 58*—(1) Any Police Officer or Excise officer may, without an order from a Magistrate and without a warrant, arrest any person whom he finds committing an offence under section 56 or section 57, and may seize and detain any spirituous liquor or intoxicating drug in respect of which such an offence has been committed and any vessels or coverings in which the liquor or drug is contained

Arrest of persons
and seizure and
confiscation of things
for offences against
the two last fore-
going sections

(2) Where a person accused of an offence under section 56 has been previously convicted of an offence under that section, an officer in charge of a Police Station may, with the written permission of a Magistrate, seize and detain any spirituous liquor or intoxicating drug within the cantonment or within any limits defined under that section which, at the time of the alleged commission of the subsequent offence, belonged to, or was in the possession of, such person.

(3) The court convicting a person of an offence under section 56 or section 57 may order the confiscation of the whole or any part of anything seized under sub-section (1) or sub-section (2).

(4) Subject to the provisions of chapter XLIII of the Code of Criminal Procedure, 1898, anything seized under sub-section (1) or sub-section (2) and not confiscated under sub-section (3) shall be restored to the person from whom it was taken.

Saving of articles sold or supplied for medicinal purposes.

239. *Section 59.*—The foregoing provisions of this chapter shall not apply to the sale or supply of any article in good faith for medicinal purposes by a medical practitioner, chemist or druggist authorized in this behalf by a general or special order of the Commanding Officer of the cantonment.

E.—THE INDIAN CONTRACT ACT, IX OF 1872.

(Sections 126, 128, 133, 135, 137, 138 and 146).

"Contract of guarantee", "surety", "principal debtor", and "creditor".

240. *Section 126.*—A "contract of guarantee" is a contract to perform the promise or discharge the liability, of a third person in case of his default. The person who gives the guarantee is called the "surety"; the person in respect of whose default the guarantee is given is called the "principal debtor", and the person to whom the guarantee is given is called the "creditor". A guarantee may be either oral or written.

Surety's liability.

241. *Section 128.*—The liability of the surety is co-extensive with that of the principal debtor unless it is otherwise provided by the contract.

Discharge of surety by variance in terms of contract.

242. *Section 133.*—Any variance made without the surety's consent, in the terms of the contract between the principal debtor and the creditor, discharges the surety as to transactions subsequent to the variance.

Discharge of surety when creditor compounds with, gives time to or agrees not to sue, principal debtor.

243. *Section 135.*—A contract between the creditor and the principal debtor, by which the creditor makes a composition with, or promises to give time to, or not to sue, the principal debtor, discharges the surety, unless the surety assents to such contract.

Creditor's forbearance to sue does not discharge surety.

244. *Section 137.*—Mere forbearance on the part of the creditor to sue the principal debtor or to enforce any other remedy against him does not, in the absence of any provision in the guarantee to the contrary, discharge the surety.

Release of one co-surety does not discharge others.

245. *Section 138.*—Where there are co-sureties, a release by the creditor of one of them does not discharge the other; neither does it free the surety so released from his responsibility to the other sureties.

Co-sureties liable to contribute equally.

246. *Section 146.*—Where two or more persons are co-sureties for the same debt or duty, either jointly or severally, and whether under the same or different contracts, and whether with or without the knowledge of each other, the co-sureties, in the absence of any contract, to the contrary, are liable as between themselves, to pay

each an equal share of the whole debt, or of that part of it which remains unpaid by the principal debtor

F—THE INDIAN TARIFF ACT, VIII OF 1891

217 (Articles which are liable to non protective duty at special rates)

SCHEDULE II—IMPORT TARIFF

NOTE.—In the expression *ad valorem* used in this schedule the reference is to 'real value' as defined in section 3) of the Sea Customs Act 1878 (VIII of 1878)

No	Names of articles	Unit or method of assessment	Rate of duty
	I—FOOD DRINK AND TOBACCO LIQUORS		Rs a p
28	Ale beer porter cider and other fermented liquors	In barrels or other containers containing 27 oz or more per imperial gallon	0 12 0
		In bottles containing less than 27 oz but not less than 20 oz per bottle	0 2 0
		In bottles containing less than 13½ oz but not less than 10 oz per bottle	0 1 0
		In bottles containing less than 6½ oz but not less than 5 oz per bottle	0 0 6
		In other containers per imperial gallon	1 0 0
29	Denatured spirit	<i>Ad valorem</i>	7½ per cent
30	Spirits (other than denatured spirit)—		Rs a p
	(1) Brandy, gin rum whisky and other sorts of spirits not otherwise specified including wines containing more than 42 per cent of proof spirit	Imperial gallon of the strength of London proof	30 0 0
	(2) Liqueurs cordials mixtures and other preparations containing spirit (other than drugs and medicines)—		
	(a) entered in such a manner as to indicate that the strength is not to be tested	Imperial gallon	40 0 0

No.	Names of articles.	Unit or method of assessment.	Rate of duty.
			Rs. a. p.
	(ii) not so entered	Imperial gallon of the strength of London proof.	30 0 0
	(3) Drugs and medicines containing spirit—		
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon ..	30 0 0
	(ii) not so entered	Imperial gallon of the strength of London proof.	21 14 0
	(4) Perfumed spirits provided that—	Imperial gallon . . .	48 0 0
	(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in part V of this Schedule ;		
	(b) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.		
31	Wines, not containing more than 42 per cent. of proof spirit—		
	(1) champagne and other sparkling wines.	Imperial gallon ..	10 8 0
	(2) other sorts	Imperial gallon ..	6 0 0

G.—THE SEA CUSTOMS ACT, VIII OF 1878.

248. The following extracts relating to the prohibition of and restrictions on the import into or export from British India, by sea or land of hemp drugs are reproduced from the Sea Customs Act, VIII of 1878, and the rules made thereunder by the Government of India.

249. *Section 19.*—The Governor General in Council may from time to time, by notification in the Gazette of India, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

Power to prohibit or restrict importation or exportation of goods.

Rules made by the Government of India under the Indian Sea Customs Act, VIII of 1878.

250 In exercise of the power conferred by section 19 of the Sea Government of India Act, 1878.

the Schedule below to this notification from any place named in the second column of the Schedule except when covered by one of the exceptions specified in the third column of the schedule

Schedule

Articles 1	From 2	Exception 3
4 (f) Galenical preparations (extracts and tinctures) of Indian hemp	Any place outside British India	(1) Importations, otherwise than by post, covered by an import authorization granted by the Local Government within whose jurisdiction the importer resides or has his place of business, or by an officer empowered in this behalf by such Local Government (2) Importations, otherwise than by post, in transit to a place outside British India, covered by an import authorization granted by or under the orders of the Local Government within whose jurisdiction the port or place of importation is situated, such authorizations being marked "In transit"
5 *Indian hemp ..	Any place outside British India.	Importations, otherwise than by post— (a) on behalf of any Local Government, (b) under an import authorization granted by the Local Government within whose jurisdiction the importer resides or has his place of business, or by an officer empowered in this behalf by such Local Government, and (c) in accordance with any rule framed under any local Excise Act

Explanation

* "Indian hemp" includes (a) Indian hemp as defined in article (1) of the Geneva Dangerous Drugs Convention of 1925, (b) the resin obtained from such Indian hemp, (c) all ordinary preparations of which that resin forms the base and (d) the preparation of the plant *Cannabis sativa* commonly known as Bhang

* NOTE—(1) This definition of "Indian hemp" applies to all the notifications reproduced in this chapter

(2) For definition of "hemp" see section 2 (c) (d) of the Dangerous Drugs Act, II of 1930.

Government of
India Notification
No. 17, dated the
12th March 1927.

251. In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No. 1-Excise (Opium), dated the 18th March 1926, the Governor General in Council is pleased—

* * * * *

Restrictions on the
export of Indian
hemp and its pre-
parations.

(4) to prohibit the taking by sea out of British India of any of the goods specified in the annexed Schedule, save from the ports of Bombay, Calcutta, Madras, Rangoon and Karachi ; and

(5) to direct that the taking by sea out of India from any of the ports hereinbefore mentioned of * * * * any of the goods specified in the annexed Schedule shall be subject to the following restrictions, namely :—

(a) where the export is to a maritime state in India, it shall be subject to the rules for the time being in force in the port of export under the Opium Act, 1878 (I of 1878), or any local Excise Act as the case may be ;

(b) where the export is to any place outside British India other than a maritime state in India, it shall not be allowed without an authorization issued by an authority appointed in this behalf by the Governor General in Council.

Schedule.

* * * * *

(6) Galenical preparations (extract and tincture) of Indian hemp ;
and

(7) Indian hemp.

Government of
India Notification
No. 19, dated the
12th March 1927.

252. In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the Finance Department (Central Revenues) No. 56-Customs, dated the 29th November 1926, the Governor General in Council is pleased—

* * * * *

Prohibition of the
export of Indian
hemp and its pre-
paration.

(2) to prohibit the taking by land out of British India of any of the goods specified in the annexed Schedule save under an export authorization issued by a Local Government or Administration, or by an officer authorised in this behalf by a Local Government or Administration ; Provided that no such authorization is required in respect of drugs specified in item * * * 7 of the Schedule that are imported into British India in transit to a place outside British India, if the import authorization covering their importation has been marked " In transit " by the authority that issued such import authorization.

Schedule

* * * * *

(7) Galenical preparations (extract and tincture) of Indian hemp,
and

(8) Indian hemp.

253. In exercise of the powers conferred by section 19 of the Government of
Sea Customs Act, 1878 (VIII of 1878), the Governor General in India Notification
Council is pleased :—(1) to prohibit the bringing into British India No 24 dated the
through the medium of the Post Office, or the taking out of British 5th July 1930,
India through that medium to any place outside India, of any * * * as amended by
* * * narcotic : Notification No 31
dated the 16th
May 1931.

factured drug may be brought into British India or taken out of
British India to such place through the medium of the parcel post.

(2) The Governor General in Council is further pleased to direct
that the prohibition hereinbefore imposed shall be in addition to
and not in derogation of the prohibitions and restrictions imposed
by the notifications of the Government of India in the Finance
Department (Central Revenues) Nos 16-Customs, 17-Customs, and
19-Customs, dated 12th March 1927, as subsequently amended

CHAPTER XVI.

Rules for the disposal of things confiscated under the Excise Regulation.

Notifications
No. 3203-C.,
dated 19th
June 1933.

Section 62 (2) (j).

Disposal of
confiscated
excisable articles.

254. (1) Any spirit, liquor, or intoxicating drugs so confiscated shall be destroyed under the orders of the officers ordering the confiscation unless the estimated value thereof exceeds Rs. 10/- in which case it shall be disposed of in such manner as the Local Excise Authority may, with due regard to the rights of persons holding licenses under the said Regulation, direct ;

Disposal of other
things.

(2) Any other article so confiscated shall be sold by public auction and the proceeds shall be credited to the Indore Residency Civil Area Fund in the case of articles confiscated in the Indore Residency Civil Area, and to the Cantonment Fund in other cases.

CHAPTER XVII.

Appeals and Revisions

Section 62 (2) (c)

255 (1) From every decision or order of the Local Excise Appeals Authority relating to the recovery of Government dues under section 64 of the Regulation, and from all other original decisions made of original orders passed under the Regulation or the rules made thereunder an appeal shall lie to the Excise Commissioner in Central India, and

(2) When such decision is made or order is passed by the Excise Commissioner to the Agent to the Governor General in Central India,

Provided that no appeal shall lie from an order under Section 47 for the acceptance of a sum of money not exceeding ten rupees by way of composition for an offence

(3) Every petition for appeal shall be presented within 30 days of the date of the decision or order appealed against and shall be accompanied by the decision or order in original, or by a certified copy of such decision or order, unless the omission to produce such decision or order or a copy thereof is explained to the satisfaction of the appellate authority Limitation of appeal, any copy of order objected to accompany petition

The petition may be submitted by post or may be presented by the party concerned or by a recognized agent or legal practitioner

(4) The appellate authority may either admit the appeal or if the petition for appeal discloses no reasonable ground for varying or reversing the decision may summarily reject it. If the appeal is admitted, the appellate authority may confirm, vary, or reverse the decision or order appealed against, or may direct such further investigation to be made as it may think necessary or may remand the case for disposal with such directions as it thinks fit Powers of appellate authority

Provided that he shall not under this rule vary or reverse any decision or order affecting any right of any private person without having given to the person interested, notice to appear and be heard in support of such decision or order

(5) The Agent to the Governor General in Central India, or the Excise Commissioner may at any time, for the purpose of satisfying himself as to the legality and propriety of any decision made or order passed by any officer subordinate to him call for and examine the record of any case pending or disposed of by such officer and may pass such order in reference thereto as he thinks fit, Powers of revision of Superior Officers.

Provided that he shall not under this rule vary or reverse any decision or order affecting any right of any private person without having given to the person interested notice to appear and be heard in support of such decision or order

Application for
revision.

(6) An application for revision may be made to the Excise Commissioner or the Agent to the Governor General in Central India against the order passed by the Local Excise Authority or the Excise Commissioner, as the case may be. Such application shall be presented in the same manner as a petition for appeal. The officer to whom it is made may inquire into such application, or may summarily reject it, or may refer it to a subordinate officer for disposal, or may pass such order in reference thereto as he thinks fit;

Provided that he shall not under this rule vary or reverse any decision or order affecting any right of any private person without giving to the person interested notice to appear and be heard in support of such decision or order.

Application of
Indian Limitation
Act.

(7) The provisions of the Indian Limitation Act, 1908, shall apply to all appeals and applications for revision under these rules.

CHAPTER XVIII

256 Exemption from the provisions of the Excise Regulation 1 of 1915

Section 67

The Agent to the Governor General in Central India is pleased—

- (1) to exempt from the payment of duty denatured spirit removed from the Nowgong distillery
- (2) to exempt from the operation of sections 10 and 16 of the Regulation country spirit in direct transit from the Indore Darbar's bonded warehouse for Indore City or from the Indore Darbar's distillery at Barwaha to licensed shops for the retail sale of country spirit in the Indore, Khudel or Sanwor parganas of the Indore State, or to the Dhar State or the Bagh Thakurate Provided that such spirit shall be accompanied by, and shall be carried in compliance with the provisions of, a pass in such form as may be approved by the Agent to the Governor General in Central India in this behalf, granted by the officer in charge of the warehouse or distillery, as the case may be Provided also,
 - (i) that the same shall be carried in securely sealed receptacles from and to the place and within the period specified in the pass, that the seals shall not be removed nor bulk broken in transit, and that the consignment shall not be unnecessarily delayed in transit through any area to which the Regulation extends,
 - (ii) that the same shall be carried only by the route specified in the pass or by the most direct route if no route be so specified and shall in no circumstances be diverted from that route while in transit through any area to which the Regulation extends,
- (3) to exempt from the operation of sections 15 and 16 of the Regulation intoxicating drugs in direct transit to any place in Central India under and in accordance with the conditions of a pass granted by —
 - (i) a Political Officer in Central India,
 - (ii) the Excise Commissioner for Central India or his authorised assistant, or
 - (iii) in the case of an intoxicating drug other than one in respect of which a notification under section 8 of the Regulation is in force, an officer of the State or area of destination empowered under the law of such State

or area to issue such passes authorizing conveyance from a place specified therein to a place similarly specified and within the State or area for the import into which of such drug the officer granting it is empowered to grant passes.

Provided—

(a) that the same shall be carried in securely sealed receptacles or packages from and to the place and within the period specified in the pass, that the seals shall not be removed nor bulk broken in transit, and that the consignment shall not be unnecessarily delayed in transit, through any area to which the Regulation extends;

(b) that the same shall be carried only by the route specified in the pass or by the most direct route if no route be so specified and shall in no circumstances be diverted from that route while in transit through any area to which the Regulation extends;

(4) to exempt the following persons or institutions from the provisions of the Regulation and rules made thereunder to the extent specified below :—

Notfn.
No. 3207-C.,
d. 19-6-1933.

- | | |
|--|--|
| <p>1. Officers of Government when acting on behalf of Government.</p> | <p>1. (a) The provision regarding the manufacture of excisable articles [Section 13 (a)].</p> <p>(b) The provision prohibiting the removal of spirit from a distillery or warehouse except under bond or after payment of duty (Section 15).</p> <p>(c) The provision regarding the possession of excisable articles (Section 16).</p> <p>(d) The provision regarding the sale of excisable articles (Section 17).</p> |
| <p>2. Hospitals, dispensaries and Veterinary dispensaries working under Government supervision.</p> | <p>2. (a) Provisions regarding the possession of excisable articles (excluding cocaine and synthetics thereof), provided that such articles have been obtained under a duly granted import or transport pass.</p> <p>(b) Provisions regarding sale, in so far as the sale consists in taking payment for medicines issued in accordance with the rules prescribed for the hospital or dispensary.</p> |
| <p>3. All persons with regard to all excisable articles upon which the full tariff or excise duty has been paid, and which are contained in medicinal preparations intended <i>bona fide</i> for medicinal purposes.</p> | <p>3. (a) Provisions regarding import into the Administered Areas in Central India and possession.</p> |

- 4 Druggists, Chemists and (b) Provisions regarding sale
 other persons specially
 authorised by the Excise
 Commissioner in Central
 India in this behalf with
 regard to the preparations
 specified in clause (a)

Proviso—The exemption in
 clauses (a) and (b) does not
 extend to cocaine or the
 synthetics thereof, or to
 medicated wines

CHAPTER XIX.

Railway Lands in Central India.

INTRODUCTORY.

257. It was originally the policy of the Government of India to apply to the Railway Lands in State territories only such laws as were necessary for the administration of ordinary criminal and civil justice, with the Railway, Post Office and Telegraph Acts. It was recognized, however, that the application to Railway Lands of an Excise Law was desirable to prevent smuggling and the Central India, Gwalior and Rajputana Excise Law of 1922 was accordingly framed with the intention of making it a law of a purely preventive nature. Subsequently in 1932 the Excise Regulation, I of 1915, was made applicable to the Railway Lands in Central India and Rajputana by the order of the Governor General in Council issued under Foreign and Political Department Notification No. 415-I., dated the 1st August 1932. The Excise Regulation as thus applied is designed, in accordance with the declared policy of the Government, to prevent the realization by the British Government of any excise revenue from the railway lands in the State territories. Consequently the existing law and the rules made under it prohibit all manufacture and sale of excisable articles in the railway areas except the sale of foreign liquor and denatured spirit at railway refreshment rooms and in railway co-operative stores in railway limits, and the license fees obtained from such sales are credited to the States through whose territory the railway runs. In order to secure these objects amendments have been made to certain sections of the Regulation (*vide* paragraph 259 below) when making it applicable to railway lands.

258. Special rules have also been framed in order—

- (i) to regulate the import, export or transport, sale and possession of excisable articles,
- (ii) to regulate the grant of licenses for the sale of Foreign Liquor and Denatured spirit,
- (iii) to regulate the delegation of powers to the Excise and Police officers and officers of the Opium Contraband Department to be exercised by them within the limits of the Railway Lands for the prevention and detection of offences under the said law,
- (iv) to regulate the disposal of the confiscated articles, and
- (v) to enforce the same duty rates on Indian made foreign liquor and beer imported into the Railway lands as are in force in the Administered Areas.

259 Amendment made in Notification No 415 I, dated the 1st August 1932 which applies the Excise Regulation (Act I of 1915) to railway lands in Central India and Rajputana—

Section of the Act.

Amendments

Section 2 . (1) To clause (4) of section 2 the following shall be added—

“or in the case of spirit imported from or in transit from British India or from an administered area to which this Regulation applies in such manner as may be prescribed by the Law and Rules of the Province or area of origin

Section 10 . (2) After the proviso to section 10 the following additional proviso shall be added namely —

“Provided further that nothing in section 9 or section 10 shall be deemed to prohibit the import, export or transport of any excisable article which is—

(a) declared as such to the Railway Authorities and carried in their custody and not in that of a passenger, or

(b) in transit to a place in Central India, Gwalior or Rajputana, or, in the case of opium to the Hyderabad State, or

(c) (1) accompanied by a pass granted by—

(i) a Political Officer in Central India, Gwalior or Rajputana, or

(ii) any other officer specially empowered by the Chief Commissioner in this behalf, or

(iii) an officer empowered under the law of the State or other area of destination to issue such passes, or

(iv) in the case of spirit an officer in charge of a distillery authorised to issue spirit for consumption in the State or area of destination, authorising conveyance by the most direct route and within a period specified therein from a place specified therein to a place similarly specified and within the State or area for the import into which of spirit fermented liquor, or hemp drugs, as the case may be, the officer granting it is empowered to grant passes, and carried in securely sealed packages from and to the place, by the route, and within the period specified in the pass’

Section 13 (3) In section 13 for the words ‘provided that’ the following shall be substituted namely —

‘provided that no license as aforesaid shall be granted in any lands surrounded in whole or in part by State territory, provided further that’

Section 14 (4) To section 14 the following proviso shall be added, namely—

Section of the Act.

Amendments.

' Provided that no such distillery, brewery or warehouse shall be established or licensed in any lands surrounded in whole or in part by State territory.

Section 17 .. (5) After clause (b) of the proviso to sub-section (1) of section 17 the following clause shall be added, namely—

' (c) no license shall be granted for the sale of any excisable article other than foreign liquor and denatured spirit in any lands surrounded in whole or in part by State territory '.

Section 18 .. (6) In section 18 after sub-section (2) the following sub-section shall be inserted, namely—

' (3) The provisions of this section shall not apply to any lands surrounded in whole or in part by State territory.'

Section 27 .. (7) Section 27 shall be re-numbered 27(1) and after the section as renumbered the following sub-section shall be inserted, namely—

' (2) Any fee realised in respect of a license for the sale of foreign liquor or denatured spirit in any lands surrounded in whole or in part by State territory shall—

(a) if the area within which the licensed premises are situated is wholly surrounded by one Indian State, be paid under the orders of the Chief Commissioner to the authorities of that State, and

(b) if the said area is surrounded partly by one State or British Administered Area and partly by another or others, be distributed between the authorities of the surrounding territories in such proportions as the Chief Commissioner may in each case from time to time direct '.

Section 48 .. (8) In section 48 for the word 'Excise Officer' the words "Officer of the Excise, Police or Land Revenue Department" shall be substituted.

Section 53 .. (9) In section 53, after the word 'Magistrate' the words 'or other officer authorised by the Chief Commissioner in this behalf' shall be inserted.

Section 54 .. (10) In section 54, for the word 'Excise Officer' the words "Excise or Police Officer" shall be substituted.

Section 57 .. (11) In section 57 after the word 'Collector' the words 'or any officer of the Police or Land Revenue Department' shall be inserted; and for the words 'a Magistrate for trial or adjudication' the words 'a Magistrate having jurisdiction or to an officer in charge of a Police Station, whichever is nearest' shall be substituted.

Section 69 .. (12) After section 69 the following section shall be inserted, namely—

' 70. The Central India, Gwalior and Rajputana Excise Law, 1922, in so far as it relates to excisable articles other than opium is hereby repealed '.

260 The areas comprising the Railway Lands in Central India are the following —

I—B B AND C I RAILWAY SYSTEM

Metre Gauge

F Kesharpura	Ratlam
Ratlam	Indore
Ujjain	Fatehabad
Indore	Narbada R

Broad Gauge

Anas R	Nagda
Nagda F	Ujjain
Nagda F	Shri Chhatarpur

II—G I P RAILWAY SYSTEM

Ujjain	Bhopal	} Saugor district Central Provinces
Narbada R	Bhopal	
Bhopal	Sanchi F	
Sanchi F	Kalhar F	
Kalhar F	F Bamora	
Bamora F	Bina R	

LALITPUR—CHAMBAL

Betwa R	F Basai	} Jhansi district U P
F Basai	Basai F	
Baluna F	F Khajraha	
F Jhansi	Chambal R	

CAWNPORE—BRANCH

Length in Samthar Jhansi District U P
State

MANIKPUR BRANCH

Length in Bundelkhand Jhansi District U P

Length in Baghel Banda District U P
khand

BINA—BARAN RAILWAY

F Mangaoli Dharnaoda Saugor district C P

NOTE—(A) Abbreviations—F=Frontier, and is shown before or after the name of a station to indicate on which side of it the frontier lies R=River

(B) In the case of railway lands lying in British India as noted in brackets above, the application of the Excise Regulation has been limited to Section 16, which fixes the limit of individual possession, vide Central India Agency Notification No 3222 C, dated the 19th June 1933. In all other respects the Excise law of the British India district through which the railway runs has been made applicable to the area under Foreign and Political Department Notification No 876 I 13, dated the 15th March 1921

consignee and consignor, respectively, and the quantities of Indian hemp (including charas, ganja and bhang) and extracts and tinctures of Indian hemp (*cannabis indica*) transmitted by and to them from time to time by post.

RULES FOR THE GRANT UNDER SECTION 17, OF LICENSES FOR THE SALE, BY WHOLESALE OR BY RETAIL, OF FOREIGN SPIRIT AND FOREIGN FERMENTED LIQUOR AS APPLIED TO THE RAILWAY LANDS IN CENTRAL INDIA. Notfn.
No. 3225-C.,
d. 19-6-1933.

Sections 17 and 62 (2) (d), (g) and (h).

Sale. 266. (1) Foreign liquor may be sold only under licenses to be obtained from the prescribed authority. The licenses shall be of the following description :—

(i) shop licenses.—Shop licenses are of two classes viz :—

Kind of licenses. (a) “ Off ” licenses covering sale for consumption off the premises only,
(b) “ Public House licenses ” covering sale for consumption both on and off the premises.

NOTE I.—These licenses will be in Form F. L. 1 and F. L. 2, respectively. The “ off ” license provides for the sale of liquor in unopened bottles only *i.e.*, reputed quarts or pints.

Licenses within the Railway lands to be granted only in favour of certain approved persons. NOTE II.—License in forms F. L. 1 and F. L. 2, for the sale of foreign spirit and foreign fermented liquor within railway limits shall be granted only (a) in favour of the Managers of Railway Co-operative Associations or similar institutions approved in this behalf by the authorities of the railway within whose premises they are situated, (b) with the approval of the same authorities, in favour of the holders of licenses in Form 3.

(ii) In addition to shop licenses the following additional licenses can be issued.

(c) *Refreshment Room license*.—This license will be in Form F. L. 3 and will permit of sale of foreign liquor, for consumption on the premises, to *bona fide* travellers within the limits of the railway station.

The license will be granted only in favour of persons approved by the railway authorities in that behalf.

(d) *Occasional bar licenses*.—This license will be granted only in order to enable spirits and fermented liquors to be sold at entertainments. The license will be in Form F. L. 4 and will be granted only in order to enable spirits and fermented liquors to be sold at entertainments by or on behalf of the organisers of these entertainments. Such a license will be granted only after the licensing officer has satisfied himself that its issue is desirable in the interests of the persons attending the entertainments and is not otherwise objectionable. In each license the hours during which

sale will be permitted will be entered by the licensing officer with due regard to the circumstances of the entertainment for which it is required

NOTE.—The Excise Commissioner for Central India may direct the insertion in any license of any conditions additional to those contained in the prescribed form, or may, with the sanction of the Agent to the Governor General in Central India, direct the omission or modification of any condition contained in the prescribed form

Excise Commissioner has power to insert, omit or modify conditions of the licenses
Method of disposal of licenses

(2) Foreign Liquor licenses will be disposed of by one of the following two methods as may be sanctioned in each particular case by the Agent to the Governor General, viz—

(a) by the fee per bottle system under which the assessment of the license fees is based on the actual transaction. Under this system the following scale of fees has been fixed—

Scale of License fee under the fee per bottle system

Kind of license	Kind of liquor	Rate of license fees per quart bottle
F L 1	Malt liquor (beer, ale, stout and porter) and cider	1 anna
	Foreign liquor other than malt liquor	4 annas
F L 2	Malt liquor (beer, ale, stout and porter) and cider	1½ annas
F L 3	Foreign liquor other than malt liquor	6 annas

(b) by the fixed fee system. The fees ordinarily payable for licenses shall be—

Scale of License fee under the fixed fee system

	Rs	
For a license in Form F L 1	50	Per quarter payable in advance
For a license in Form F L 2	300	Per quarter payable monthly in advance
For a license in Form F L 3	25	Per quarter payable in advance
For a license in Form F L 4	4	Per night payable in advance

Provided that in any case where in the opinion of the licensing officer the grant of a license in Form F L 1, F L 2, or F L 3 is desirable in the interest of the public convenience, while the probable extent of the business done is not such as would justify the levy of the prescribed fee, the licensing officer may, after recording his reasons in writing, grant a license on the payment of a reduced fee the amount of which shall not, except with the previous sanction of the Excise Commissioner in Central India, be less than one third of the prescribed fee

Provision for reduction in the amount of License fee under the fixed fee system

(3) Excepting occasional bar licenses, which shall not be issued for any period exceeding six days, no such license shall be issued for a period of more than one year or less than a quarter calculated in all cases from the 1st day of one of the months of January, April, July or October.

(4) Licenses under these rules may be granted by the Excise Commissioner in Central India, or by any officer authorised by him in that behalf.

Excise Commissioner may grant any specified kind of license.

Explanation.—The Excise Commissioner in Central India may authorise an officer to grant licenses for a specified place or area, or to grant any specified class of licenses, and may restrict such authority by such reservation or conditions as he may think fit.

DUTY ON INDIAN MADE FOREIGN LIQUOR AS IMPOSED IN THE RAILWAY LANDS IN CENTRAL INDIA UNDER SECTION 24 OF THE REGULATION.

Duty on Indian made foreign liquor and beer.

267. With effect from the 1st February 1934 the duty on Indian made foreign liquor (other than malt liquor) including rectified spirit either imported from any British Province or State into the Railway lands in Central India in accordance with the rules made in that behalf or manufactured in and transported from the Nowgong distillery shall be Rs. 21-14-0 per proof gallon, and

Notfn. No. 317-
d. 1-2-1934.

(a) that the duty on Indian made malt liquor (Beer) imported into the Railway lands in Central India from any British Province or State in accordance with the rules made in that behalf shall be annas 12 per bulk gallon.

RULES REGULATING THE IMPORT, POSSESSION AND VEND OF DENATURED SPIRIT IN THE RAILWAY LANDS IN CENTRAL INDIA.

Section 62 (2) (h).

268. (1) In these rules—

(A) the expression “denatured spirit” means spirit that has been effectually and permanently rendered unfit for human consumption in the manner prescribed—

Notfn. No. 3226-C.,
d. 19-6-1933.

(i) in the case of spirit imported from beyond seas, by the rules regarding the denaturing of imported spirit in force under the Sea Customs Act, 1878, at the port of import;

(ii) in the case of spirit manufactured in India, by the law and rules regarding the denaturing of spirit in force under the Excise (Spirits) Act, 1863, at the place of manufacture, or if the place of manufacture be in British India or in a British Administered Area, by any other law and rules therein force;

Definition of denatured spirit.

(B) the expression " Licensing Officer " means in respect of any ^{Licensing Officer} railway area to which these rules apply the officer or officers from time to time authorised to grant licenses for the sale of foreign spirit and foreign fermented liquor in that area

(2) Licenses for the sale of denatured spirit shall be in form D S 1 and D S 2 as given in Appendix D (f)

(3) Licenses for the sale of denatured spirit shall be granted by ^{Period of licenses} the Licensing Officer for such periods not exceeding a year as will ensure their expiring on the last day of a quarter

(4) Such licenses shall be granted at a fixed fee of Rs 15 per ^{License fee} annum payable in advance to persons applying for them

Provided that the Licensing Officer may reject any application ^{Power of licensing officer to refuse the grant or renewal of license on certain grounds} for the grant or renewal of a license on the ground that the applicant is not in his opinion a fit person to hold a license or that he has no legitimate demand for such spirit or that a sufficient number of licenses have already been granted or for any other sufficient reason

(5) Possession of denatured spirit in quantities exceeding ^{Restriction on possession etc} 2 gallons at a time otherwise than under a license granted by the Licensing Officer, is prohibited Licenses granted by the Licensing Officer for the purchase and possession of denatured spirit in quantities exceeding 2 gallons shall be in Form D S 2 as given in Appendix D (f)

(6) The licenses prescribed in the foregoing rule may be granted ^{License to chemists, varnish makers and others} by the Licensing Officer to chemists varnish makers or others engaged in arts, manufactures or chemistry who require to use considerable quantities of denatured spirit for the purposes of their business or occupation

(7) Permits to import denatured spirit shall be in Form D S 3 ^{Permit for the import of denatured spirit}

one time under this rule

(8) Spirit which is not sufficiently denatured must either be ^{Disposal of the spirit not sufficiently denatured} denatured afresh or must be destroyed When insufficiently denatured spirit is denatured again the expenses will either be borne by the supplier or by the licensee concerned

RULES FOR THE DISPOSAL OF CONFISCATED ARTICLES AS APPLIED TO THE RAILWAY LANDS IN CENTRAL INDIA

Section 62 (2) (g)

269 (1) All things confiscated under the Regulation except ^{Disposal of other things} country spirit, country fermented liquor and intoxicating drugs

shall, as soon as the period of appeal has expired without an appeal being filed, or on the order of confiscation being confirmed by the appellate court in cases in which an appeal is filed, be disposed of by public auction by such officer as shall in each case be specified by the officer ordering the confiscation, and the officer ordering the confiscation shall be responsible for the credit of the sale-proceeds to Government under the head "Excise".

Disposal of
confiscated
excisable articles.

(2) Country spirit, country fermented liquor, and all intoxicating drugs shall, as soon as the period of appeal has expired without an appeal being filed, or on the order of confiscation being confirmed by the appellate court in cases in which an appeal is filed, be destroyed in the presence of the officer ordering the confiscation or of such other officer as may be specified by him in this behalf.

CHAPTER XX

APPENDICES AND FORMS

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APPENDIX A

Instructions on fermentation and distillation and the use of a doubler

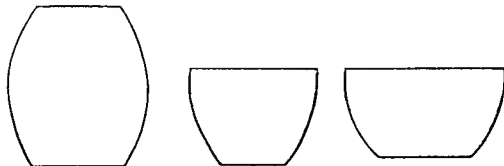
The following notes do not profess to afford a complete guide to the best distilling process, but simply to point out some of the gravest defects in the processes employed at pot stills in Central India and the practical remedies available to small distillers. At the outset it should be stated that in present conditions it will generally pay a State which is situated near the railway and has a limited consumption of about 8 to 10,000 proof gallons per annum, or less, not to work a local pot still distillery at all but to obtain the pure and

2 The making of spirit is divided into two parts, the fermentation and the distillation. The fermentation is performed by soaking some saccharine or starchy material in water and exposing the mixture to the action of yeasts which convert the sugar or starch into alcohol. The distillation consists in boiling the alcoholic solution so made, and condensing the vapours that result.

The essentials to the making of a good spirit are that fermentation should be rapid, that the wash should be passed to the still immediately, the alcoholic fermentation has ceased, that distillation should stop as soon as all the alcohol has passed over, that the spirit should be made in the first instance as strong as possible, or else redistilled, and afterwards reduced with good water to the strength required, that the premises, the vessels and the still should be scrupulously clean. The reasons for these precautions are that prolonged fermentation, prolonged distillation of weak liquor, or the use of dirty vessels give rise to the production with the spirit of many impurities which are most injurious to health. The chief distillery buildings should lastly be as shown in the annexed plan A.

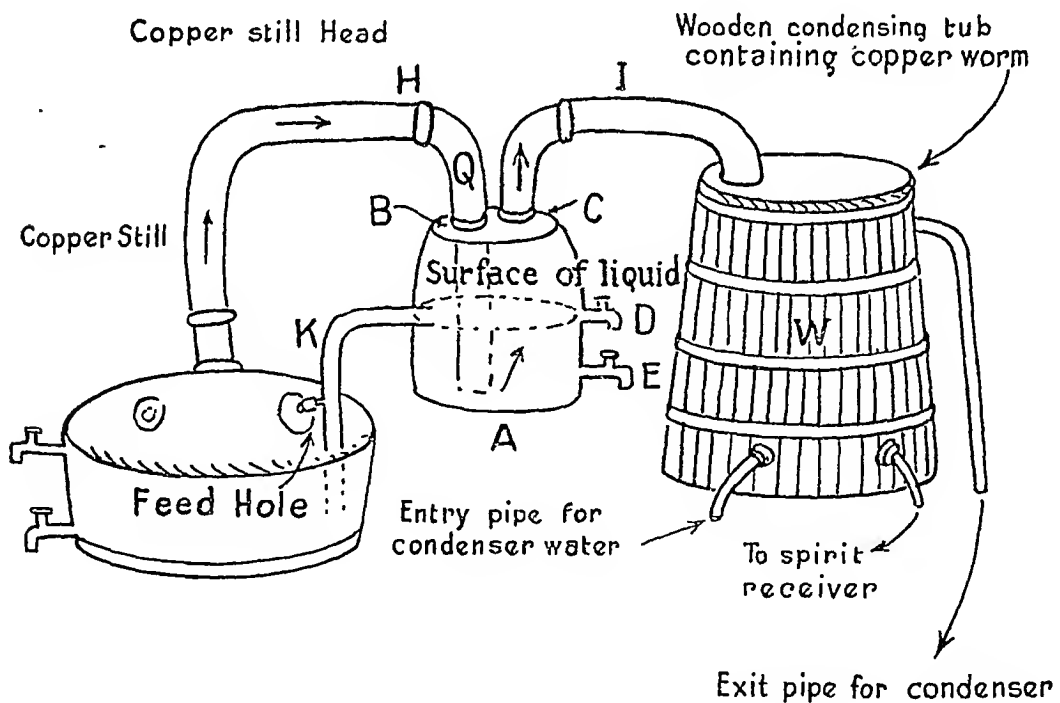
3 The chief defects in the processes employed in Central India are (1) that fermentation is not always passed to the still as soon as it is ready, which results in the growth of impurities at the expense of the alcohol, (2) that the burning of the solid mahua on the bottom of the still results in the formation of what is known as urfuro, a most poisonous impurity, (3) that distillation is often continued long after all the alcohol has passed, so that large quantities of impurities are distilled with the water into the spirit, (4) that, in consequence, the final product is a sour, weak and impure spirit instead of a strong and pure one which can be reduced to any strength required by the addition of pure water, (5) that the premises are often very dirty and, particularly, that when copper worms are used nothing is done to clean them after distillation, as a result of which chemical action results in the production of another impurity known as verdigris.

The remedies suggested for these defects are (1) that the tubs used for fermentation should be broader and shallower, so that the whole of the mahua used will be exposed to the action of the water at once. This need not lead to any large increase in expense. If the casks now used are cut in halves and made into two tubs each, the surface exposed will be more than doubled thus —



(2) The quantity of water to the maund of mahua should be very largely increased. The quantity to be added should be not less than 35 to 40 gallons to the maund. This may require more fermenting tubs and more frequent distillation, but, as it will also involve much more rapid fermentation and distillation, it should result in no real increase in expense. On the other hand, if properly managed, it might result in avoiding the present necessity for passing the solid mahua to the still, since distillation cannot extract anything from the solid matter, the burning of which in the bottom of the still is, as has been stated above, the cause of the production of furfural. (3) To afford food to the yeasts, a certain amount of spent wash ("ghora") from the previous distillation should be added to each new tub of wash set up, to which should also be added a pot or two of actively fermenting wash from a tub set up on the previous day. These precautions, coupled with an increase of the total quantity of liquid matter to 35 to 40 gallons to the maund, should result in fermentation being complete in 48 hours instead of in from 4 to 10 days as at present. It would be better still to have separate casks, kept specially clean and filled with only good mahua and pure water in a separate part of the distillery for the production of a good active ferment to start fermentation in the others. (4) The wash should be passed to the still immediately it is ready, that is, if the above process is employed, in 48 hours. (5) The heating of the still should be regular, and the distillation should be stopped as soon as one-quarter of the liquid matter has passed over into the receiver. This will ensure that only the pure good spirit is taken. A better plan still is to ensure this by a mechanical contrivance called a doubler which can be adopted to a still of any pattern as follows:—

DOUBLER.



The above rough sketch describes the ordinary simple pot-still fixed with a doubler between the still and the condensing vat. The dimensions given are applicable to a still capable of holding a charge from 600 to 700 gallons.

Obtain a stout two headed tub, of one and half inch staves, and two-inch top and bottom (see A, diagram). Length of staves, four feet. Breadth of tub, forty-two inches at the top by forty six at the bottom. Cut two four-inch holes B, C, in the upper surface,

connected with the centre of the breast of the still, and the outlet, I, which is the open four-inch flange, is joined to the worm. The two inch return pipe K passed through the breast of the still near the edge and is carried downwards inside the still to within two inches of the bottom. The apparatus is now ready for use.

When about to distil, fill the doubler up to the side cock D with water *. When heat is passed through the connecting force, in the shape of

strength

5. *Advantages of the Doubler.*—The doubler has also the following advantages:—

- (1) it prevents the disadvantages following any priming of the still the chief cause of which is over firing, as the primings remain in the doubler and do not reach the receiver;
- (2) it lessens very markedly the proportions of acids and of fufura—the chief defects in Indian spirits are due to too high proportions of these by products—as these tend to be arrested in the doubler,
- (3) it affords an additional safeguard against the effects of defective condensation,
- (4) it enables stronger and more pure spirit to be distilled.

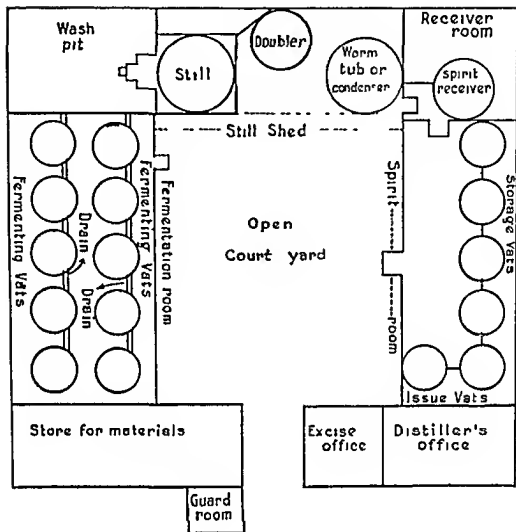
It can be fitted readily and cheaply to existing patterns of pot stills.

* Before each distillation the doubler must be emptied by the side cock E and re-filled as described with fresh water.

List showing the rough valuation of a copper pot-still plant with doubler arrangements suitable for a state with an annual consumption not exceeding 10,000 proof gallons.

Name of articles.						Approximate value.
						Rs.
1.	Copper Still-pot having capacity of 600 to 800 gallons	..	..	..	..	1,500
2.	Condenser with goose-neck	..	..	..	..	1,000
3.	Doubler fixed with copper plates	..	..	..	..	500
4.	Refuse cock for the still	..	..	..	..	100
5.	Wooden vat for condenser	..	..	..	..	300
6.	Wooden top for the still	..	..	..	..	100
7.	Chain Block for lifting wooden top of the still	..	..	..	..	100
8.	Still shed with hearth and platforms	..	..	..	..	1,000
9.	Receiver Vat	..	..	..	..	200
10.	Spirit warehouse	..	..	..	..	2,000
11.	Vats for storage of spirits	..	..	..	..	1,000
12.	Fermentation Room	..	..	..	..	1,500
13.	Fermenting Vats	..	..	..	..	700
Total						10,000

BLOCK PLAN A

Showing arrangements of a distillery

APPENDIX B.

EXCISE DEPARTMENTAL ACCOUNTS.

1. An Excise ledger in Form I, showing the demands and payments on account of each Excise license, will be maintained in the office of the Local Excise Authority. Separate sets of pages should be allotted to licenses of different kinds,—for sale of country spirit, for sale of foreign spirit, for sale of opium, etc.

2. The entries in columns 1—7 will be made before the commencement of the Excise year, or as soon as the license is granted in the case of licenses granted during the currency of the year, those in columns 8—12 as each payment is made.

A comparison of columns 7 and 11 will at any time show at a glance whether a licensee is in arrears.

It will be the duty of the clerk in charge of the ledger to scrutinise it carefully at the commencement of the month and to report to the Local Excise Authority on the 3rd of the month the case of any licensee who is in arrears. The Local Excise Authority will thereupon take such steps as he considers suitable for the recovery of the arrears, which may, if necessary, be recovered under section 64 of the Excise Regulation or (subject to the terms of the license) by cancellation and re-sale of the license, the deficit (if any) on re-sale being recovered from the defaulter in accordance with the provisions of Section 64 (1) and (2) of the Excise Regulation.

3. There will also be maintained a register of miscellaneous Excise demands and receipts in Form II, in which all miscellaneous demands on account of fines, proceeds of sale of confiscated property, etc., will be entered as they fall due. All outstandings in this register, will, on the 3rd of each month, be reported by the clerk in charge of the register for the orders of the Local Excise Authority.

4. At the end of the year any outstandings that may appear in Registers I and II will be carried forward in red ink in the corresponding registers for the following year.

5. Each sum credited in Register I or Register II will also be entered, as received, in a register in Form III.

6. Receipts on account of price of and duty on spirit to be issued from a warehouse will be entered as received in a register in Form IV.

7. From the totals of Registers III and IV will be compiled the daily abstract of Excise receipts in Form V, in which will be shown the total receipts for the day credited to each head of Excise revenue. These heads will necessarily vary with the system of administration in force; those at first likely to be necessary in one or other of the areas to which the Excise Regulation I of 1915, applies are shown in the prescribed form. The entries in this register should be compared daily with those in the Treasury accounts, and to the entry for the last day of each month should be appended a certificate, signed by the Local Excise Authority that the totals agree with those shown in the Treasury accounts.

8. All payments on account of excise will be received by the Excise Shroff, and for every such payment a receipt signed by the Shroff and countersigned by the Local Excise Authority will be given. Before the receipt is countersigned by the Local Excise Authority it will be initialled by the departmental clerk in token of entry of the payment in his accounts.

9. Receipts will be in Form VI, which will be in counterfoil, one part being given to the payer and one remaining attached to the book. In respect of payments on account of price of and duty on spirit supplied from the warehouse, the receipt will, in accordance with the rules on the subject, be endorsed on the receipted Treasury Challan presented by the payer. At the close of each day the departmental clerk will compare the entries in his accounts with the counterfoils in Form VI, will endorse on the back of the last counterfoil issued during the day "Counterfoils Nos.....to.. compared with departmental accounts", and will sign and date the entry.

10 A Register of contingent charges in Form A G B No 277, will be maintained by the departmental clerk. This will enable the Local Excise Authority to check the progress of expenditure within his budget allotment

11 In order to enable the Excise Commissioner to supervise the collection of excise revenue and expenditure, the departmental clerk will on the 3rd day of every month prepare a statement of Demand, Collection and Arrears in Form VII and the expenditure statement in Form VIII and submit the same to the Excise Commissioner through the Local Excise Authority. These returns will be checked in the Excise Commissioner's office for their correctness

12 The receipt for the payments of excise revenue payable to Tonk/Indore Dabars will be in Form IX

13 All the Forms of accounts as prescribed in this Appendix are given in the Forms Series in Appendix D (A)

APPENDIX C.

Period prescribed for retention of Registers, Reports, returns and other records.

Serial No. of Form.	Name and description of Form.	Period prescribed for retention.
<i>Distillery Series.</i>		
Form D. I ..	License for the wholesale supply of spirit ..	3 years.
Form D. 2 ..	License for the manufacture of spirit in the distillery at Nowgong.	Permanently.
Form I ..	Register of spirits received into and issued from each vat, or other receptacles in the distillery other than issue vats.	5 years.
Form I-A. ..	Compilation Register of spirits in terms of proof strengths.	5 years.
Form II ..	Register of nominal strength of spirit stored ..	5 years.
Form II-A ..	Compilation register of spirits of the nominal strength in bulk gallons.	5 years.
Form III ..	Register of passes for the removal of spirit to Warehouses.	12 years.
Form III-A. ..	Monthly Abstract statement of issues to Warehouses.	3 years.
Form III-B. ..	Register of cases of excess transit wastages ..	12 years.
Form IV ..	Register of passes for the removal of spirit from the warehouses on payment of duty.	2 years.
Form IV-A. ..	Abstract statement of monthly issues of duty paid spirit for the month of —	5 years.
Form V. ..	Pass for removal in bond of spirit from the Nowgong Distillery.	2 years.
Form VI ..	Advice to return invoice after verification of consignment of spirit.	2 years.
Form VII ..	Memorandum for the despatch of consignments and issue of pass.	2 years.
Form VII-A. ..	Rough Distillery note	2 years.
Form VIII ..	Weighment Register	5 years.
Form IX ..	Register of gauges, gravity and proofs taken ..	5 years.
Form IX-A. ..	Note Book of gauges and proofs	2 years.
Form X ..	Register of issue vessels in use	3 years.
Form XI ..	Register of measuring vessels	3 years.
Form XII ..	Register of persons employed by the licensee at the distillery.	3 years.

APPENDIX C—*contd*

Serial No. of Form	Name and description of Form	Period prescribed for retention
<i>Distillery Series—contd</i>		
Form XIII	Country spirit al op pass book	2 years
Form XIV	Callan of excise revenue paid into the treasury	2 years
Form XV	Distillers' declaration of wash made	2 years
Form XVI	Register of wash made and spirit obtained therefrom	3 years
Form XVII	Shop register of issues of spirit	5 years
Form XVIII	Monthly abstract of issues to each shop	5 years
Form XIX	Gauging register of receivers and vats	5 years
Form XX	Book of lock tickets put on and taken off	2 years after completion
Form XXI	Stock register	Permanently
Form XXV	Notice to remove wash or spirit	2 years
Form XXVI	Application for issue of permit for the transport or export of spirit in bond	2 years
Form XXVII	Register of payments received by the Distillery Officer on account of duty and coat price on liquor	3 years
Form XXVIII	Statement showing quarterly/annual stock taking of O P spirit at the distillery	5 years
Form XXIX	Statement showing quarterly/annual stock taking of U P spirit	5 years
Form XXX	Statement showing excess transit wastage	3 years
Form XXXI	Statement of manufacture and issues of country spirit from the Nowgong distillery (weekly)	2 years
Form XXXII	Statement of price and duty credited into the Nowgong treasury (monthly)	5 years
Form XXXIII	Elimination register	Permanently
Form XXXIV	Despatch register	12 years
Form XXXV	Station Delivery Book	2 years
	Distillery Inspection Book	10 years
	Register of Blank Forms and Books	3 years
	Register of books sold to Contractors on payment of price	2 years

APPENDIX C.—*contd.*

Serial No. of Form.	Name and description of Form.	Period prescribed for retention.
<i>Warehouse Series.</i>		
Form I	Register of spirits received into and issued from each vat.	5 years.
Form I-A	Compilation Register of spirits received and issued (other than spirit reduced to issue strengths) in terms of proof strength.	5 years.
Form II	Register of nominal strength of spirit stored ; coloured/uncoloured.	5 years.
Form II-A	Compilation Register of the above	5 years.
Form III	Register of spirit coloured	5 years.
Form IV	Register of passes for the removal of spirit from the warehouse on payment of duty.	2 years.
Form IV-A. ..	Abstract statement of monthly issues of duty paid spirit for the month of —.	5 years.
Form V	Note Book of gauges and proofs	2 years.
Form VI	Shop register of issues of spirit	5 years.
Form VII	Monthly abstract of issues to each shop ..	5 years.
Form VIII ..	Register of issue vessels in use	3 years.
Form IX	Register of standard measuring vessels in use ..	3 years.
Form X	Register of persons employed by the supply contractor.	3 years
Form XI	Country liquor shop pass book	2 years.
Form XII	Challan of Excise Revenue paid into the Treasury.	2 years.
Form XIII ..	Quarterly/Annual stock taking statement of proof spirit.	5 years.
Form XIV	Quarterly/Annual stock taking statement for spirits of issue strengths coloured/uncoloured.	5 years.
Form XV	Register of account of bottles (to be kept by supply contractors agent).	3 years
Form XVI	Register of account of spirit in bulk in the bottling room 25 U. P./60 U. P. (in bulk gallons).	3 years.
Form XVII ..	Register of account of spirit in bottles and issues, etc.	3 years.

APPENDIX O—*contd*

Serial No of Form	Name and description of Form	Period prescribed for retention
<i>Warehouse Series—contd</i>		
Form XVIII	Register of vats gauged at the warehouse	5 years
Form XIX ..	Register of verification of consignment of spirit.	6 years
Form XX ..	Report of the import of spirit into the Mhow Warehouse from the Barwaha distillery	2 years.
Form XXI	Warehouse diary book of lock tickets	3 years
Form XXII	Monthly fluctuation statement of consumption of country spirit.	5 years
(i) ..	Elimination Register	} As under the distillery series
(ii) ..	Despatch Register	
(iii) ..	Station Delivery Book	
	Warehouse Inspection book—	10 years
<i>Country Spirit Series</i>		
Form O S I	License for the retail sale of country spirit under the distillery supply system	} One year after the expiry of the contract if there are no arrears other wise after the recovery of the L. fee arrears
Form O S II	License for the retail sale of country spirit in sealed bottles under the Distillery supply system and counterpart of the same	
Form O S III	Counterfoils of special passes for the possession and transport of country spirit/Tari in excess of the prescribed limit	2 years
Form O S IV	License for the manufacture and sale of country spirit under the outstall system	One year (if there are no arrears of L. fee)
Form O S V	Register of shops put to auction	Permanently
Form O S VI	List of bids	1 year.
<i>Tari Series</i>		
Form T 1	License to draw Tari	1 year
Form T 2 ..	Permit for the transport of Tari	2 years
Form T. 3 .	License for the manufacture and retail sale of Tari.	1 year

APPENDIX C.—*contd.*

Serial No. of Form.	Name and description of Form.	Period prescribed for retention.
<i>Foreign Liquor Series.</i>		
Form F. L. 1 ..	License for the sale by retail and wholesale to the general public and by retail only to licensed vendors of foreign spirit and foreign fermented liquors not to be consumed on the premises.	1 year.
Form F. L. 2 ..	Public house license for the sale of foreign spirits and foreign fermented liquors to be consumed both on and off the premises.	1 year.
Form F. L. 3 ..	Hotel, Refreshment or Dak Bungalow license ..	1 year.
Form F. L. 4 ..	Occasional Bar-license	1 year.
Form F. L. 5 ..	Canteen tenants license	1 year.
Form F. L. 6 ..	License for the sale of Tonic wines	1 year.
Form F. L. 7 ..	Druggist's license	1 year.
Form F. L. 8 ..	Wholesale vend license for Indian made foreign liquor.	3 years.
Form F. L. 9 ..	Special license (No Form is prescribed) ..	1 year.
Form F. L. 10 ..	Pass for the import of Indian made foreign liquor.	2 years.
Form F. L. 11 ..	Register of bonds executed by the distillers for the export of Indian made foreign spirit in bond from the Nowgong distillery.	5 years.
Form F. L. 12 ..	Statement showing the issue of duty paid Indian made foreign liquor in bottles from the Nowgong distillery to.....province for the quarter ending.....	3 years.
Form F. L. 13 ..	Register showing the issues of duty paid Indian made F. L. in bottles from the Cox Distillery at Nowgong.	6 years.
Form F. L. 14 ..	Daily account of receipts, sales and balances of foreign liquor.	3 years.
Form F. L. 15 ..	Statement showing the sales of various classes of F. L. for the month of	1 year.
Form F. L. 16 ..	Register of Foreign liquor license fees ..	6 years.
Form F. L. 17 ..	Statement showing the import of Indian made foreign liquor from the United Provinces during the quarter ending.....	3 years.
Form F. L. 18 ..	Statement showing the amount of License fee realised under the fee per bottle system on Foreign liquor during the month of.....	6 years.

APPENDIX C—*contd*

Serial No. of Form	Name and description of Form	Period prescribed for retention
	<i>For Ign Liquor Series—contd</i>	
Form F L 19	Quarterly statement showing the quantity of Beer made in India and exported from Punjab and received into the Administered Areas and Railway lands in Central India during the quarter ending	3 years
Form F L 20	Statement of licenses for the sale of foreign liquor granted or in force in the during the quarter ending	3 years
Form III A	Abstract statement of issues of Indian made foreign liquor including rectified spirit from the distillery for the month of	3 years
Form IV B	Abstract statement of issues of duty paid spirits for the purpose of compounding	5 years
Form XIV	Challan of Excise Revenue paid into the Treasury (same as under the distillery series)	2 years
Form XIV A	Application for crediting duty on foreign liquor to be issued for compounding	2 years
	<i>Foreign Liquor licenses prescribed for the Railway Lands in Central India</i>	
Form F L 1	License for the retail and wholesale vend of F L not to be consumed on the premises	1 year
Form F L 2	Public house license for the sale of foreign liquor to be consumed both on and off the premises	1 year
Form F L 3	Refreshment Room license	1 year
Form F L 4	Occasional Par license	1 year
	<i>Denatured Spirit Series</i>	
Form D S 1	License for the sale of spirit denatured with light caoutchoucine and mineral Pyridine bases	1 year
Form D S 2	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others	1 year
Form D S 3	Permit to import denatured spirit	2 years
Form D S XXII	Pass for the removal of denatured spirit from the distillery	2 years
Form D S XXIII	Register showing account of denatured spirit	3 years
Form D S XXIII A	Compilation Register of denatured spirit (in bulk gallons)	3 years
Form D S XXIV	Register of approved denaturants	3 years

APPENDIX C.—*contd.*

Serial No. of Form.	Name and description of Form.	Period prescribed for retention.
<i>Licenses and Forms Prescribed for the Railway lands only.</i>		
Form D. S. 1 ..	License for the retail vend of denatured spirit ..	1 year.
Form D. S. 2 ..	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	1 year.
Form D. S. 3 ..	Permit to import denatured spirit	2 years.
<i>Hemp Drugs Series.</i>		
H. D. I. ..	License for the retail vend of hemp drugs and for the preparation and retail sale of Bhang preparations i.e., Majun and Gutka.	1 year.
H. D. II ..	Special license for the possession or transport of intoxicating drugs in excess of the limit of possession.	1 year.
Form I ..	Register of drugs imported and removed ..	3 years.
Form II ..	Stock account of Ganja/Bhang/Charas in the Warehouse.	3 years.
Form III ..	Pass Book of drugs deposited in the Warehouse	2 years.
Form IV ..	Challan for crediting duty on hemp drugs into the Treasury.	2 years.
Form V ..	Receipt for Warehouse dues	3 years.
Form VI ..	Register of dues in the warehouse	3 years.
Form VII ..	Abstract statement of receipts, withdrawals and balances of drugs in the Warehouse.	3 years.
Form VIII ..	Hemp drugs shop pass book	1 year.
Form IX ..	Permit for the import of Hemp-drugs (Quaduplicate).	2 years.
Form X ..	Quarterly statement showing the quantity of Charas/Bhang exported from Punjab into the Cantonments.	3 years.
<i>Excise Departmental Accounts Series.</i>		
Form I ..	Excise Ledger	5 years
Form II ..	Register of miscellaneous Excise demands and receipts.	6 years.

APPENDIX C.—*contd*

Serial No. of Form	Name and description of Form	Period prescribed for retention
	<i>Excise Departmental Accounts Series contd</i>	
Form III	Daily register of Excise receipts on account of license fees duty on intoxicating drugs and miscellaneous items including opium	5 years
Form IV	Register of receipts on account of price of and duty on spirit issued from Warehouse to Government shops and State shops	3 years
Form V	Daily abstract of Excise receipts	5 years
Form VI	Challan of cash paid into the Treasury	2 years
Form VII	Statement showing demands collections and balance of the Excise Revenue for the month of	6 years
Form VIII	Statement showing expenditure incurred by the Executive Officer Mhow Judicial Officer Neemuch and Local Excise Authority Nowgong in charge Excise Department during the month of under the various heads	3 years
Form IX	Receipt for the payment of excise revenue payable to Tonk/Indore Darlast credited into the Military Treasury chest at Mhow/Neemuch to be placed to the credit of the Officer in Charge of Treasury Indore	5 years
A G B Form No 277	Register of contingent charges	5 years
	<i>Preventive Series</i>	
P 1	Report of seizure or arrest under the Central India Excise Regulation Opium Act and Dangerous Drugs Act to be sent to the Excise Commissioner Central India immediately after seizure or arrest	2 years
P 2	Final Report in case of seizure of opium and other excisable articles	2 years
P 3	Result of trial of case under the Excise Regulation Opium Act and Dangerous Drugs Act	2 years
P 4	Monthly Diary of inspections made etc	3 years
	<i>Miscellaneous</i>	
(1)	Inspection Notes of Excise shops	3 years
(2)	Account register of country spirit opium and hemp drugs maintained by the retail contractors	1 year

APPENDIX C.—*concl'd.*

Serial No. of Form.	Name and description of Form.	Period prescribed for retention.
<i>Miscellaneous—cont'd.</i>		
(3)	Stock register of spirit maintained by the Contractor.	1 year.
(4)	Inspection Book maintained at the country liquor, opium, hemp-drugs, tari and foreign liquor shops, etc.	1 year.
(5)	Authorisation of the States to Excise Contractors to draw supplies from the Warehouses in the Administered Areas.	1 year.
(6)	Rough copies of gauging tables	2 years.
(7)	Correspondence regarding auctions	10 years.
(8)	Tari shop account book	1 year.
(9)	Permits for the purchase of foreign liquor	3 years.
(10)	Applications of contractors for appointment of agents.	1 year.
(11)	Applications of foreign liquor and denatured spirit licensees for the grant of permits and renewal of licenses.	1 year.
(12)	Cost price bill to be paid to the supply contractor.	2 years.
(13)	Indent of Forms	1 year.
(14)	Indent of stationery	1 year.
(15)	Auction sale reports	6 years.
(16)	Solvency certificates	1 year.
(17)	Security bonds	5 years.
(18)	Statement showing profit and loss of each shop	1 year.
(19)	Statement showing the balances of excisable articles left unsold at the shops on the expiry of the contract.	2 years.
(20)	Excise departmental cases	3 years.
(21)	Applications for casual leave	1 year.
(22)	Applications of contractors for the import of excisable articles (Ganja, Bhang and Charas).	1 year.
(23)	Register of forms	3 years.
(24)	Register of stationery	3 years.
(25)	Sale memoranda	3 years.
(26)	Papers regarding miscellaneous correspondence	2 years.

APPENDIX D. FORMS.

- (a) Distillery Series
- (b) Warehouse Series

These have been printed separately except.
license forms D 1 and D 2

- (c) Country Spirit Series
- (d) Tan Series
- (e) Foreign liquor Series
- (f) Denatured spirit series
- (g) Hemp drugs Series
- (h) Excise departmental accounts series
- (i) Preventive Series

APPENDIX D (a).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page.
D. 1	License for the wholesale supply of spirit ..	112 (2)	170—179
D. 2	License for the manufacture of spirit in the distillery at Nowgong.	112 (14)	179—182

Form D-1.

License for the wholesale supply of country spirit and for its sale at a warehouse established in an area to which the provisions of the Excise Regulation, 1915, apply

1 I hereby certify that the following conditions of this license) for the wholesale supply of country spirit for sale at the warehouse mentioned in Schedule A during the period commencing on the _____ and ending on the _____. A fee of Rs 50 per annum will be paid to Government in advance in respect of this license

2 The license holder shall be bound to observe the following conditions to time be prescribed or, in the case of spirit supplied to vendors licensed by Native States, approved in this behalf by the Agent to the Governor General, to whom full liberty is reserved to vary the rates of duty at his discretion during the currency of the license

3 Spirit shall be supplied from the _____ whence it shall be transported to the warehouse in such casks or other receptacles as may be approved by the Excise Commissioner in Central India in this behalf under and in accordance with the rules in force in the area in which the distillery is situated, the terms of license for working the distillery and the provisions of the Regulation and rules made thereunder

Each hogshead or vessel used for the import of spirit shall either—

- (a) before it is brought into use at the warehouse, be gauged by actual measurement by the officer in charge, and its capacity and a distinguishing number marked thereon, or
- (b) bear a suitable distinctive mark and be accompanied by a certificate, granted by the officer in charge of the distillery from which the spirits are supplied stating its capacity as ascertained by him by actual measurement

4 The warehouse buildings and well will be supplied and maintained by Government together with excise locks, hydrometers, and gallon measures for testing the vessels used for measuring spirit on issue from the warehouse. Any vessels required for removing spirit from the warehouse will be supplied by the retail vendors. All other articles or fittings connected with the supply, storing, gauging, handling and issue of spirits, including vats, tanks, casks, pumps, pipes, cocks, gauging rods, bung rods, etc., of a pattern

5 The agent in charge of the warehouse is also empowered to stop, pending the orders of the officer to whom he is immediately subordinate (to whom an immediate report shall be submitted by him), the issue of any spirit that he considers bad sending samples without delay for analysis to the Excise Commissioner or officer specified by him in this behalf

NOTE—The word retail vendor wherever it occurs in this license means a retail vendor as defined in the rules made by the Agent to the Governor General for the management of bonded warehouses for the storage of country spirit

APPENDIX D (a).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page.
	<i>Distillery Series.</i>		
D. 1	License for the wholesale supply of spirit . .	112 (2)	176—179
D. 2	License for the manufacture of spirit in the distillery at Nowgong.	112 (14)	179—182

(ii) This Bureau and the copyright act as laid down in Article 5 (b) and no of the above law is not to be

Noted: (i) The cost of stamp is to be paid by the Bureau.

Excess Commission

20 (b) In the case of a copyright act, the Bureau shall be responsible for the payment of the cost of stamp.

19 In all matters not covered by the above provisions, the Bureau shall be responsible for the payment of the cost of stamp.

18 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

17 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

a fine shall

16 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

15 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

14 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

13 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

12 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

11 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

10 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

9 The Bureau shall be responsible for the payment of the cost of stamp in all matters not covered by the above provisions.

SCHEDULE A.

Name of warehouse.	Strength of spirit.	Price per gallon.
--------------------	---------------------	-------------------

Rs. A. P.

25° U. P.
60° U. P.

Signature, Local Excise Authority.

Date.

Counterpart.

We I
 legal representatives and assigns, hereby agree to all the terms and conditions hereinbefore written and expressed.

Licensee.

Date

Witness

Form No. D. II.

License for the manufacture of spirits in the distillery at Nowgong.

Notfn. No.
3199-C., dated
19-6-33.

License is hereby granted to Messrs. _____
 herein after called the licensees to manufacture spirits in the distillery at _____
 from the _____, to the _____, in consideration of
 the payment of a fee of Rs. 50 payable annually in advance, subject to the provisions of the
 Excise Regulation, 1915, and of the rules from time to time in force thereunder and to the
 following conditions:—

Conditions.

1. The distillation under this license shall be carried on only at the distillery constructed* by the licensees at Nowgong. The apparatus and appliances for the manufacture and storage of spirit and all fittings and appliances required at the distillery, other than excise locks and hydrometers, shall be provided by the licensees.

*Or leased, purchased, or as the case may be.

be conducted under the super-
 visor of the Commissioner for Central
 India. The licensee shall at all
 times be permitted to gauge and prove the spirit in the distillery. The licensee shall be
 responsible for the removal of all spent wash and used molasses, and generally
 for maintaining the premises in a sanitary and molasses condition
 3. The licensee shall take all reasonable precautions to ensure the purity of the spirit,
 and in particular that they shall take the following precautions, viz. the return to the still
 for re-distillation of all spirit of strength weaker than 50 under proof, and of all tailings and
 forshots.

for Central India so as to submit of their contents a large accurately gauged or measured, and
 shall be fitted with 1 rope-clipping tools so adjusted to break dipping places that the contents
 thereof may at any time be ascertainable. The receiver, tanks and vats shall also be
 gauged in such manner as the Excise Commissioner for Central India may, from time to

charge pipes so that they can be emptied without being moved, and should be slightly
 sloped so that they may drain dry through the cocks or pipes without difficulty. The
 receivers and the storage vats and tanks shall be connected with the condensers and with
 each other by such pipes and pumps as may be required by the Excise Commissioner

5. The licensee shall provide and maintain suitable and secure fastenings for all
 receivers and vats used for the storage of spirit and for all cocks capable of being so mani-
 pulated as to admit of the removal of spirit from the receivers, vats and used for the storage
 of spirit, or pipes connected therewith. To all such fastenings, as well as to the doors of
 all rooms in which spirit is stored, locks provided by Government will be affixed and the
 keys thereof kept in the custody of the distillery officer. The licensee may also affix
 their own locks to all such fastenings and doors, provided that they shall always at once
 remove such locks on the requisition of the distillery officer or of any officer to whom the
 distillery officer is subordinate

6. No operations requiring the presence of the distillery officer shall be carried on
 excepting on the days and between the hours from time to time approved by the Excise
 Commissioner in this behalf

NOTE.—(1) The forgoing shall not be deemed to prohibit (a) the continuance of dis-
 tillation in the absence of the distillery officer provided that the pipes discharging from the
 condenser and the receivers are so connected and secured by locks affixed by the distillery
 officer as to preclude the removal of spirit in his absence, and that the strong room is locked
 or (b) the conduct at any time during the distillery officer's absence of operations not in-
 volving the handling of spirit or the opening of the still room or of the steam
 valve in the still room

will be observed in the
 no distillery on holidays
 Distillers should as far as
 possible observe on holidays
 Distillery Officer on holidays

7. No saccharine or other material which might obscure the hydrometer reading shall
 be added to spirit at the distillery and that the spirit distilled shall not be adulterated by
 the addition of any substance other than water

8. No spirit shall be removed from the distillery excepting to such warehouses or other
 places as shall from time to time be approved by the Excise Commissioner for Central India
 in this behalf. Spirit consigned to such warehouses or places shall, before removal, be
 gauged and proved by the distillery officer, and shall be removed in casks sealed by him and

APPENDIX D(c).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page
Form C. S. I	<i>Country spirit series.</i> License for the retail sale of country spirit under the distillery supply system.	112 (12)	184-185
" C. S. II	License for the retail sale of country spirit in sealed bottles under the Distillery supply system and counterpart of the same.	Do.	186-187
" C. S. III	Special pass for the possession and transport of country spirit/Tari in excess of the prescribed limit.	133 (7)	188
" C. S. IV	License for the manufacture and sale of country spirit under the outstill system.	121	189
" C. S. V	Register of shops put to auction	112 (10)(4)	190
" C. S. VI	List of bids	Do.	191

Form No. C. S. I.

Licensee for the retail sale of country spirit under the Distillery Supply System and counterpart of the same.

Under Rule 14, Notification No. 3193 C, dated the 19th June 1933, in consideration of a fee of Rs. license is hereby granted to you, son of _____ resident of _____ located as described in the schedule below from the _____ day of _____ 19____, subject to the following conditions:—

Conditions

1. You shall pay to Government the _____ (in addition to the sum of Rs. _____ already deposited by you, which; _____ shall be set off against the 11th and 12th instalments), viz:—

On the first of _____	Name of month.	Rs.	Amount.
1st 10 months of the Excise year	—	—
Instalment will be 1/12th of the annual demand	—	—

No remission or abatement under this condition shall be claimable except in accordance with the Provisions of Section 31 of the Regulation or of Rule 8 of the "General License Conditions"

2. You shall take your supplies from the warehouse at _____ You will be supplied with spirit manufactured from mahu or such other base or bases as the Excise Commissioner in Central India may determine

3. Before spirit is issued to you, you shall pay the duty and cost price of the spirit at the rates advertised at the auctions into the Government Treasury at _____, and produce the Treasury challan before the warehouse Officer in proof of payment

4. Your sale platform shall not be of a height greater than 3 feet

5. You shall not keep water on or in the immediate proximity of the sale platform during the hours in which the sale of spirit is permitted.

6. Where the Excise Commissioner directs, you shall cause all receptacles in which spirit is kept to be gauged and shall have dip rods prepared for such receptacles. You shall not employ, for the transport of spirit from the warehouse, casks or other receptacles having cocks or taps attached

7. When the Local Excise Authority prescribes, you shall issue liquor to consumers directly from the vessel which contains the bulk of your stock of the particular strength, and you shall not draw off any quantity into another vessel

8. Except with the special sanction of the Local Excise Authority you shall not open your shop for the sale of liquor before 7 a.m. or keep it open after 9 p.m.

9. Spirit shall be stocked and sold only at the following strengths and prices, viz:—

Strength.	Price per bottle of 8 drams.	Rs. & p.
U.P.
U.P.

and a notice signed by the Local Excise Authority and stating the prices at which the sale of spirit is authorised shall be conspicuously exhibited at the shop

10. You shall be bound by the "General License Conditions", the "Special Pass-Rules" and by any special conditions intimated to you before the grant of this license.

11. You shall maintain on the licensed premises a stock of 4 empty bottles of 8 drams capacity each provided with a cork or glass stopper if your license fee does not exceed Rs. 1,000, or of 6 bottles of 8 drams capacity each provided with a cork or glass stopper if your license fee exceeds Rs. 1,000 and shall, on demand hand over the bottle to an inspecting officer for the purpose of taking samples of liquor.

Schedula

Description of the site.	North.	East.	South.	West.
	Boundaries of the shop.			

Local Exercise Authority.

Signature.

Date _____

Counterpart.

the above mentioned licensee, do hereby accept the foregoing

I
conditions.

Signature.

Date.

Signature of witness.

Form No C 2

License for the retail sale of country spirit in sealed bottles under the Distillery Supply

System and counterpart of the same

Under Rule 14, Notification No. 1193 C, dated the 19th June 1933, in consideration of a fee of Rs. , license is hereby granted to you, son of , resident of , to retail country spirit in sealed bottles in the shop at located as described in the schedule below, from the day of 19 to the 19 , subject to the following conditions —

Conditions

1 You shall pay to the Government Rs. in of Rs. in the following instalments (in addition to the already deposited Rs. breach of some other instalments), viz —

On the first day of Name of month Amount

Rs.

(Not 10 months of the Excise year)

.

(Instalment will be 1/12th of the annual demand)

No remission or abatement under this condition shall be claimable except in accordance with the provisions of section 31 of the Regulation or of Rule 8 of the General License Conditions

2 You shall take your supplies from the warehouse at

3 Before spirit is issued to you, you shall pay the duty and cost price of the spirit at the rates advertised at the auction into the Government Treasury at , and provide the Treasury receipt challan before the Warehouse Officer in proof of payment

4 You shall pay, in addition to the duty and cost price of country spirit, cost of bottles and their corking and labelling charges to the Supply Contractor, as under —

Description of bottle	Cost of bottle	Corking and Labelling charges	Total bottling charges
Its a p	Its a p	Its a p	Its a p

8 Drams

4 Drams

2 Drams

5 On return to the shop of the empty bottles (with the original labels intact) by the purchaser, you will be bound to return to him the price of the bottle as fixed in condition 4 above. You will also yourself be entitled similarly to recover from the Supply Contractor for all such bottles returned intact to the Warehouse

6 You shall not charge to the consumer on account of bottling charges more than those mentioned in condition 4 supra

7 You shall not alter or tamper with the seals and labels on the bottles in any way

8 You shall only sell spirit in sealed bottles as issued from the warehouse

9 No measures shall be kept on the premises

10 Except with the sanction of the Local Excise Authority you shall not open your shop for the sale of liquor before 7 a.m. or keep it open after 9 p.m.

11 Not less than one bulk gallon of spirit (6 bottles of 8 drams or 12 bottles of 4 drams or 24 bottles of 2 drams) will be issued at a time to you from the warehouse. If a

larger quantity is required, it will be issued in the case of 8-dram bottles in multiples of 6; in the case of 4-dram bottles in multiples of 12; and in the case of 2-dram bottles in multiples of 24.

12. Spirit shall be stocked and sold only at the following strengths and prices, viz:—

Strength.		Price per bottle of 8 drams.	
		Rs. s. p.	
U. P.
U. P.

and a notice signed by the Local Excise Authority and stating the prices at which the sale of spirit is authorized shall be conspicuously exhibited at the shop.

13. You shall be bound by the "General License Conditions" (except condition 13), the "Special Pass Rules" and by any special conditions intimated to you before the grant of this license.

14. On breach of any of the conditions of this license or of any provisions of the Excise Regulation, 1916, or the rules made thereunder this license may be cancelled by the Local Excise Authority.

Schedule.

Description of the site.				
Boundaries of the shop.				
North.				
East.				
South.				
West.				

Signature
Local Excise Authority.

Date

Counterpart.

I, , the above mentioned licensee, do hereby accept the foregoing conditions.

Signature.

Date.

Signature of witnesses.

SPECIAL PASS

(Counterfoil)

1 Name of shop

2 Name of person to whom granted

3 Place to which the country spirit/tari is to be taken

4 Quantity for which granted—gallons.

5 Purpose for which country spirit/tari is required *

6 Date on which granted

7 Signature of officer granting the pass

A.B.—(1) Books kept by contractors shall be in duplicate. Counterfoil shall be kept by the contractor and the duplicate shall be given to the applicant

(2) Books kept by person authorized to grant passes shall be in triplicate. The applicant shall be given the pass in duplicate he shall keep one copy and shall give one copy to the contractor

SPECIAL PASS.

(Duplicate.)

1 Name of shop

2 Name of person to whom granted.

3 Place to which the country spirit/tari is to be taken

4 Quantity for which granted—gallons

5 Purpose for which country spirit/tari is required.*

6 Date on which granted.

7 Signature of officer granting the pass

*The reason why the pass is required should be stated here

Note.—This pass is current for seven days in the case of country spirit, and three days in the case of tari, from the date of issue.

SPECIAL PASS

(Triplicate.)

1 Name of shop

2 Name of person to whom granted

3 Place to which the country spirit/tari is to be taken

4 Quantity for which granted—gallons.

5 Purpose for which country spirit/tari is required.*

6 Date on which granted.

7 Signature of officer granting the pass

*The reason why the pass is required should be stated here

Note.—This pass is current for seven days in the case of country spirit, and three days in the case of tari, from the date of issue.

FORM C. S. VI.

List of Bids.

Liquor, Opium, Ganja, etc.—

Name of Cantonment.

Name of Shop

Names of bidders with amounts of bids :—

Amount of bid accepted—

I hereby admit that I have heard the sale memorandum and all other conditions read out to the bidders before the auctions commenced.

Signature of successful bidder.

Signature of surety.

APPENDIX D (d)

Serial No of Form.	Name and description of Form	Paragraph of Volume I where pre- scribed.	Printed at pago
Form T. 1	TARI SINKIES License to draw TARI	131 (3)	193
Form T. 2	Permit for the transport of TARI	131 (5)	194
Form T. 3	License for the manufacture and retail sale of TARI	112 (12)	195 90

License to draw Tar.

In the application of

the shop in

license is hereby

granted to

son of

to draw tar in the tar

ban or ban described on the reverse from

to be subject to

the following conditions:-

(1) The license shall always be carried by

and shall be produced on the demand of

any Excise or other officer empowered to

make such demand.

(2) The tar drawn shall be carried direct

to the shop named above under a separate

pass in Form T-2.

(3) The license must point out the trees

tapped by him to any Excise officer who may

ask to have them shown to him.

(4) In tapping the tree the following pre-

cautions shall be taken:-

(a) No incision shall be made at any

point of the tree -

(i) within 5 feet from the ground, or

(ii) within one foot from the base of the

central whorl, or

(iii) within 15 inches from the top of any

other incision.

The Local Excise Authority may, however,

in unavoidable cases, and for reasons to be

recorded in writing, permit an incision to be

made not less than 4 feet from the ground or

within 14 inches from the top of any other

incision.

(b) The incision shall not be cut to a

greater depth than one-third of the diameter

of the tree.

(c) No tree shall be tapped oftener than

in alternate years or for more than 6 months

in the year.

(d) The tappers shall leave not less than 8

leaves on the top of the tree in addition to the

central whorls springing from the head of the

tree.

5. On breach of any of the conditions of

this license or of the provisions of the Excise

Regulation, 1915, or of the rules made there-

under, this license may be cancelled by the

Local Excise Authority.

Signature of Local Excise Authority.

Date

Tar ban for which the license is granted

Name of person licensed to tap

Date

Period of currency

Signature of Local Excise Authority

Signature of shopkeeper in acknowledgment

ment of license

COUNTY REFORM.

Form No. 7 2

Form No. 7-2.

General permit for the transport of tarr
holder of license for the
retail sale of tarr is hereby permitted to
transport tarr not exceeding gallons in
quantity obtained from the tarr trees situated
in the village of from the said
ban to the licensed shop in the Cantonment
of until by the
following route —
This permit shall always be carried with the
tarr transported, transport is permitted daily
between the hours of .

Licensee's name
Name of village
From what ban
To what shop

Date

Date

Cantonment

Excise Inspector or Sub-Inspector

FORM NO. T-3.

License for the manufacture and retail sale of tari, and counterpart of the same.

Under Rule 6, Notification No. 3202-C., dated the 19th June 1933, in consideration of a fee of Rs. , license is hereby granted to you , son of , resident of , to manufacture and sell tari, by retail, from the day of 19 to the 19 subject to the following conditions to be observed by you :—

Conditions.

1. You shall pay to Government the sum of Rs. in the following instalments (in addition to the sum of Rs. payable—already deposited by you, which, if it be not immediately forfeited by you for default or breach of some other condition of this license, shall be set off against the last instalments), viz. :—

Name of month.	Amount.
(1st 10 months of the Excise year).	Rs.

(Instalment will be 1/12th of the annual demand).

The license fee shall be paid at the Treasury.

No remission or abatement under this condition shall be claimable except in accordance with the provisions of section 31 of the Regulation or of Rule 8 of the General License Conditions.

2. Save with the special sanction of the Local Excise Authority the shop shall not be opened before a.m. or kept open after 9 p.m.

3. You shall make your own arrangements with the owners regarding the rent of the trees to be tapped.

4. The tari drawn shall be carried direct to the shop named above under a separate Pass in Form T-2. The tari shall not be transported at any time after 8 p.m. or before 4-30 a.m.

5. All tari sold or kept for sale shall be unadulterated and undiluted, as drawn from the tree and without the admixture of any other foreign substance or liquid whatever.

You shall cause all tari drawn and brought to your shop on any one day to be stored in vessels separately from all other tari. All vessels shall be marked with the date on which the tari is placed in them. No tari brought on two different days shall be mixed in the same vessels. No tari remaining in its vessels unsold on the next day but one following that on which it was placed in the vessels shall be sold or mixed with other tari, but it shall be destroyed and all vessels which contained it shall be thoroughly washed and cleaned before they are again used for the storage of tari.

6. You shall be bound by the "General License Conditions", the "Special Pass Rules" and by any special conditions intimated to you before the grant of this license.

7. On breach of any of the conditions of this license or of any provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority.

Boundaries		Name or description of site.
North.	East	
West.	South.	

၁၂။

Local Exercise Authority

Date _____

Counterpart.

I, _____, the above mentioned licensee, do hereby accept the foregoing conditions.

Signature.

Date:

Signature of Witness,

APPENDIX D (c).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page
Form F. L. 1	License for the sale by retail and wholesale to the general public and by retail only to licensed vendors of foreign spirits and foreign fermented liquors not to be consumed on the premises.	146	199-200
Form F. L. 2	Public house license for the sale of foreign spirits and foreign fermented liquors to be consumed both on and off the premises.	146	201-202
Form F. L. 3	Hotel, Refreshment or Dalk Bungalow license	146	203-204
Form F. L. 4	Occasional Bar-license	146	205-206
Form F. L. 5	Canteen tenants license	146	207-208
Form F. L. 6	License for the sale of Tonic Wines	146	209
Form F. L. 7	Druggist's license	146	210
Form F. L. 8	Wholesale vend license for Indian made foreign liquor.	146	211
Form F. L. 9	Special license (No Form is prescribed)	146	..
Form F. L. 10	Pass for the import of Indian made foreign liquor	147(4)	212-213
Form F. L. 11	Register of bonds executed by the distillers for the export of Indian made foreign spirit in bond from the Nowgong distillery.	156(52)	214
Form F. L. 12	Statement showing the issues of duty paid Indian made foreign liquor in bottles from the Nowgong Distillery to.....Province for the quarter ending.	156(52)	215
Form F. L. 13.	Register showing the issues of duty paid Indian made F. L. in bottles from the Cox Distillery at Nowgong.	156(52)	216-217
Form F. L. 14	Daily account of receipts, sales and balances of foreign liquor.	144 and 145 (48).	218-219
Form F. L. 15	Statement showing the sales of various classes of F. L. for the month of.....	License Conditions	220
Form F. L. 16	Register of Foreign liquor license fees	146(2) (c)	221
Form F. L. 17	Statement showing the import of Indian made foreign liquor from the United Provinces during the quarter ending.....	147(3)	222
Form F. L. 18	Statement showing the amount of License fee realised under the fee per bottle system on foreign liquor during the month of.....	Para 2 of Appendix B	223

Serial No of Form	Name and description of Form	Paragraph of Volume I where prescribed	Printed at page
Form F L 19	Quarterly statement showing the quantity of Beer made in India and exported from Punjab and received into the Administered Areas and that way lands in Central India during the quarter ending Statement of licences for the sale of Foreign Liquor granted or in force in the quarter ending	147(3)	224
Form F L 20	Abstract statement of issues of Indian made Foreign Liquor including rectified spirit from the dis- tillery for the month of	156(52)	226
Form IV B	Abstract statement of issues of duty paid spirits for the purpose of compounding	156(5)	227
Form XIV	Challan of Excise Revenue paid into the Treasury (same as under the distillery series)	156(52)	
Form XIV A	Application for crediting duty on Foreign Liquor to be issued for compounding	156(52)	228-229
Form F L 1	<i>Foreign Liquor Licences prescribed for the Himalay Lands in Central India</i> Licence for the retail and wholesale vend of F L not to be consumed on the premises Public house licence for the sale of Foreign Liquor to be consumed both on and off the premises	266	266
Form F L 2	Public house licence for the sale of Foreign Liquor to be consumed both on and off the premises	266	266
Form F L 3	Retrenchment Room licence	266	266
Form F L 4	Occasional Bar licence	266	266
NOTE—The licences are the same as for Adminis- tered Areas except that the words "strict in the Cantonment of" in the preamble should be acce- out			

License for the sale by retail and wholesale to the general public and by retail only to licensed vendors of foreign spirits and foreign fermented liquors not to be consumed on the premises.

Under paragraph (1) (a) of Rule 1 of the Foreign Liquor Rules in consideration of the sum of Rs. _____ to be paid by you in advance the payment of fees payable from time to time according to the schedule below, license is hereby granted to you

to vend foreign spirits and foreign fermented liquors in your premises situated in _____ street in the Cantonment of _____ for a period of _____ commencing on the _____ and ending on _____ the _____, subject to the following conditions to be observed by you, viz:—

Conditions.

1. The privilege extends to the sale of foreign liquor in sealed and capsuled receptacles in quantities of not less than one reputed pint bottle of each kind at a time.

2. No whisky, brandy or rum shall be stocked or sold at a strength of less than 25° U. P. and no gin at less than 35° U. P. Liquor shall be stocked only in receptacles sealed or capsuled, and shall only be sold in such receptacles complete and intact. No receptacle of a capacity smaller than one reputed pint shall be kept in the shop premises; nor the bottling of foreign spirits or foreign fermented liquors shall be permitted under this license.

3. Every receptacle containing spirits manufactured and flavoured, coloured or compounded in India must be conspicuously labelled or branded with the words "Spirit Manufactured in India". All liquor imported into India in bulk and bottled in India, which is received or kept for sale, must bear a printed label showing clearly the country of manufacture, the name of the bottle as entered in his license and the place of bottling. Every receptacle containing spirit bottled in India shall bear a label showing its capacity in ounces and the true alcoholic strength of the spirit. The licensee must not in any way alter the labels, seals or capsules under which he may have purchased any liquor.

4. If the licensee holds any other license for the sale of foreign liquor on the same premises, he must keep his accounts of transactions under it separate from those under this license.

5. Consumption on the premises of liquor sold under this license is prohibited.

6. The Local Excise Authority may at his discretion allow in particular cases the sale of foreign liquor on the shop premises of Ollman's stores and other household supplies.

7. No spirit or fermented liquor shall be sold before 7 a.m. or after 9 o'clock at night.

8. Not more than two gallons or twelve reputed quart bottles of spirits or fermented liquors shall be sold or supplied to any licensed vendor at one time. All sales to licensed vendors shall be supported by a letter or invoice, duly signed by the licensee or his authorised agent and stating the quantity and kind of spirits or fermented liquors sold. A copy of this letter or invoice shall be kept carefully in the licensed shop and produced for inspection on demand and another copy shall be given to the consignee to accompany the consignment.

9. *The license fee under the fee per bottle system shall be charged at the rates mentioned in the schedule below in respect of foreign spirits or foreign fermented liquors kept for sale by the licensee, such fee being payable in advance on every bottle before it is brought on the licensee's stock for sale to the public.

- 10 *The licensee shall not bring on his stock for sale to the public any foreign spirits or foreign fermented liquors unless he has previously obtained from the Local Excise Authority a permit to purchase the same, after paying the license fee prescribed in the previous rule.
- *NOTE.—Conditions B and 10 are not applicable to licenses which are to be issued under the fixed fee system.
11. The licensee shall not import from any place outside Central India for sale under foreign spirits or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same.
- 12 The licensee is also bound by the Central License Conditions except 2, 9, 10 and 13.
- 13 On breach of any of the conditions of this license, or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder this license may be cancelled by the Local Excise Authority.

Schedule

Kind of liquor.	Rate of license fee per quart bottle.
Malt liquor (beer, ale, stout and porter) and cider	
Foreign liquor other than Malt liquor	

NOTE.—The rate per pint will be half of that for a quart

Dated the _____ day of _____ 1933

Local Excise Authority

Cantonment

Counterpart.

I, _____, the above mentioned licensee, do hereby accept the foregoing conditions

Signature

Date

Signature of witness

Public-house license for the sale of foreign spirits and foreign fermented liquors to be consumed both on and off the premises.

Under paragraph (1) (b) of rule 1 of the Foreign Liquor Rules in consideration of the sum of Rs. _____ to be paid by you in advance the payment of fees payable from time to time according to the schedule below, license is hereby granted to you to vend foreign spirits and foreign fermented liquors in your premises situated in _____ street in the Cantonment of _____ for a period of _____ commencing on the _____ 19 _____ and _____ 19 _____, subject to the following conditions to be observed by you, viz. :—

1. The privilege includes the sale of foreign spirits and foreign fermented liquors to be consumed on the premises and for removal from the premises.
2. No whisky, brandy or rum shall be possessed or sold at a strength of less than 25° U. P. and no gin at less than 35° U. P. All liquor shall be stocked in sealed or capped receptacles, except in the case of bottles which have been opened for actual sale on the premises.
3. The bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.

4. Every receptacle containing spirits manufactured and flavoured, coloured or compounded in India must be conspicuously labelled or branded with the words " Spirit Manufactured in India." All liquor imported into India in bulk and bottled in India, which is received or kept for sale, must bear a printed label showing clearly the country of manufacture, the name of the bottle as entered in his license and the place of bottling. Every receptacle containing spirit bottled in India shall bear a label showing its capacity in ounces and the true alcoholic strength of the spirit. The licensee must not in any way alter the labels, seals, or capsules under which he may have purchased any liquor.
5. If the licensee holds any other license for the sale of foreign liquor on the same premises, he must keep his accounts of transactions under it separate from those under this license.

6. Except with the special sanction of the Local Excise Authority, the licensed premises shall not be opened before 7 O'clock in the morning or kept open after 9 O'clock at night.

7. All sale of liquor shall be for immediate cash payment only, provided that the Local Excise Authority may, by sanction endorsed on this license, permit sale of liquor on credit for consumption off the premises.

8. Not more than two gallons or 12 reputed quart bottles of spirit or fermented liquors shall be sold or supplied to any person at one time.

9. *The license fee under the fee per bottle system shall be charged at the rates mentioned in the schedule below in respect of foreign spirits or foreign fermented liquors kept for sale by the licensee, such fee being payable in advance on every bottle before it is brought on the licensee's stock for sale to the public.

10. *The licensee shall not bring on his stock for sale to the public any foreign spirits or foreign fermented liquors unless he has previously obtained from the Local Excise Authority a permit to purchase the same, after paying the license fee prescribed in the previous rule.

* NOTE.—Conditions 9 and 10 are not applicable to licenses which are to be issued under the fixed fee system.

11. The licensee shall not import from any place outside Central India for sale under this license or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same.
12. The licensee is also bound by the Central License Conditions except Nos 2 and 9.
13. On breach of any of the conditions of this license, or the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority.

Schedule.

Kind of liquor.	Rate of license fee per quart bottle.
-----------------	---------------------------------------

Malt liquor (beer, ale, stout and porter) and cider.	
--	--

Foreign liquor other than Malt liquor	
---------------------------------------	--

Note — The rate per pint will be half of that for a quart

Local Excise Authority.

Dated the	day of	19	at	Contentment.
-----------	--------	----	----	--------------

Counterpart.

I, _____, the above mentioned licensee, do hereby accept the foregoing conditions.

Signature

Date

Signature of witness

Under paragraph (i) (c) of Rule I of the Foreign Liquor Rules, in consideration of a fee of Rs. _____, the receipt of which is hereby acknowledged,

fees payable from time to time according to the scale in the schedule below, license is hereby granted to you _____, to vend foreign spirits and foreign fermented liquors in retail at your Hotel/Refreshment Room/Dak Bungalow situated in the Cantonment of _____ during the year ending the _____ 19____, subject to the following conditions to be observed by you viz. :—

Conditions.

1. In the case of a Hotel.—Foreign spirits and foreign fermented liquors may be sold only to residents in the hotel for their own use or for that of their guests, or to casual visitors requiring liquor with meals supplied to them.

In the case of a Refreshment Room.—Foreign spirits and foreign fermented liquors may be sold only to bona fide travellers.

In the case of a Dak Bungalow.—Foreign spirits and foreign fermented liquors may be sold only to bona fide travellers occupying the bungalow.

2. No whisky, brandy or rum shall be possessed or sold at a strength of less than 25° U. P. and no gin at less than 35° U. P. All liquors shall be obtained and stocked in sealed or capsuled receptacles except in the case of bottles which have been opened for actual sale and consumption on the premises.

3. Every receptacle containing spirits manufactured and flavoured, coloured or compounded in India must be conspicuously labelled or branded with the words "Spirit Manufactured in India." All liquor imported into India and bottled in India, which is received or kept for sale, must bear a printed label showing clearly the country of manufacture, the name of the bottler as entered in his license and the place of bottling. Every receptacle containing spirit bottled in India shall bear a label showing its capacity in ounces and the true alcoholic strength of the spirit. The licensee must not in any way alter the labels, seals or capsules under which he may have purchased any liquor.

4. If the licensee holds any other license for the sale of foreign liquor on the same premises, he must keep his accounts of transactions under it separate from those under this license.

5. Sales under this license may be made from 7 a.m. to 9 p. m.

6. A price list, signed by the Licensing Officer or the Local Excise Authority of the Cantonment, and showing the spirits, etc., that are sold must be hung up in the bungalow.

7. The licensee shall keep an account of daily sales, and must, when required, produce it for the inspection of the Local Excise Authority, or of any person authorised by the Excise Commissioner to inspect the accounts.

8. The licensee shall not import from any place outside Central India for sale under this license or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same.

- 9 With the exception of conditions Nos. 1, 7, 9, 14, 16, 18, 19, 21 and 23 the General License Conditions shall not be deemed to apply to the license
- 10 On breach of any of the conditions of this license, or the provisions of the Excise Regulation, 1917, or of the rules made thereunder, this license may be cancelled by the Licensing Officer

Schedule

Kind of liquor	Rate of license fee per quart bottle
Malt liquor (beer, ale, stout and porter) and cider	
Foreign liquor other than malt liquor	

Date

Licensing Officer

Cantonment

Counterpart

I, _____, the above mentioned licensee, do hereby accept the foregoing conditions.

Signature

Date

Signature of witness.

Form No. F. I. 4.

Occasional bar license for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises.

Under paragraph (ii) (d) of Rule I of the Foreign Liquor Rules, in consideration of the payment of a fee of Rs. _____, the receipt of which is hereby acknowledged, license is hereby granted to you _____ to vend foreign liquors in retail at _____ day of _____ 19 to the _____ day of _____ 19 to the _____ day of _____ 19 following conditions to be observed by you, viz.—

Conditions.

1. No whisky, brandy or rum shall be possessed or sold at a strength of less than 25° U. P. and no gin at less than 35° U. P. All such spirit shall be obtained in bottles of not less than 12 fluid ounces. No spirit may be sold from the cask under this license.

2. Every receptacle containing spirits manufactured and flavoured, coloured or compounded in India, must be conspicuously labelled or branded with the words "Spirit manufactured in India". All liquor imported into India in bulk and bottled in India which is received or kept for sale, must bear a printed label showing clearly the country of manufacture, the name of the bottler as entered in his license, and the place of bottling. Every receptacle containing spirit bottled in India shall bear a label showing its capacity in ounces and the true alcoholic strength of the spirit. The licensee must not in any way alter the labels, seals or capsules under which he may have purchased any liquor. All liquor except beer must be kept in sealed, or capped or capped receptacles, exception being made in the case of bottles which have been opened for sale.

3. If the licensee holds any other license for the sale of foreign liquor, he must keep his accounts of transactions under it separate from those under this license.

4. Removal of liquor sold under this license from the premises is prohibited.

5. Sales under this license shall be for immediate cash payment only and these shall be made from _____ A. M. to _____ P. M.

6. The Officers Commanding units shall on no account be held responsible for any bills contracted and shall not be expected to recover such debts.

7. The licensee shall give entry to the licensed premises to the Garrison Military Police or Regimental Police or to any Police or Excise Officer exercising powers not inferior to those of a Sub-Inspector at any time of the day or night.

8. The licensee shall not import from any place outside Central India for sale under this license or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same.

9. The licensee is also bound by the General License Conditions except Nos. 2, 7, and 10.

10. On breach of any of the conditions of this license, or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority.

Local Excise Authority.

Counterpart.

I, _____, the above mentioned licensee, do hereby accept the foregoing conditions.

Signature

Date

Signature of witness

FORM NO. F. I. 5.

License to Canteen Tenant.

Under paragraph (ii) (e) of Rule 1 of the Foreign Liquor Rules, in consideration of the payment of a fee of Rs. 24 (for a Regiment) 12 (for a small unit), the receipt of which is hereby acknowledged, license is hereby granted to you, to vend foreign liquor in retail at the Military Canteen of _____ Regiment, situated in the Cantonment of _____, subject to the following conditions and stipulations to be observed by you, viz.:—

Conditions.

1. The privilege extends to the sale of foreign spirits and foreign fermented liquors only to persons duly authorized under the regulations of the Army to use the canteen of the Regiment.
2. The licensee shall not willfully adulterate or alter any liquors sold by him, or sell the same knowing them to have been adulterated or altered or store or permit to be stored in his canteen any liquor in an adulterated or altered state.
3. No whisky, brandy or rum shall be stocked or sold at a strength of less than 25° U. P. and no gin at less than 35° U. P.
4. Every receptacle containing spirits manufactured, flavoured, coloured or compounded in India must be conspicuously labelled or branded with the words "spirit manufactured in India." All liquor imported into India in bulk and bottled in India, which is received or kept for sale, must bear a printed label showing clearly the country of manufacture, the name of the bottler as entered in his license, and the place of bottling. Every receptacle containing spirit bottled in India shall bear a label showing its capacity in ounces and the true alcoholic strength of the spirits.
5. The licensee shall effect his sales of liquors only at the canteen or place appointed for the purpose by the Military authorities and shall not store or sell liquors at any other place or establish a second place of vend without a separate license.
- Proviso.*—The licensee may establish a second place of vend without taking out a separate license, when one portion of a Regiment is detached from the remainder for training or any other purpose.
6. The licensee shall not receive any wearing apparel or other effects in barter or pawn for any excisable article, the sale of which is covered by this license.
7. True accounts of transactions shall, if the Local Excise Authority so order, be maintained from day to day in ink in the prescribed form, and such returns and information as may be required by the Local Excise Authority from time to time shall be furnished by the licensee.
8. The licensee's business shall be liable to inspection by Excise Officers not below the rank of Sub-Inspector of Excise. At such inspection the licensee shall on demand by the Inspecting Officer produce his accounts, if required, to be maintained, and his stock for Officer Commanding the Unit or Regiment.
9. The licensee shall not retain in his employ any person whose discharge the Local Excise Authority may order as unsuitable for the business. He shall report to the Local Excise Authority all instances which come to his knowledge of persons employed by him in the carriage or sale of liquor committing breaches of the Excise Laws or of the engagement entered into by him.
10. No drunkenness, disorder or gaming shall be permitted in the canteen.
11. Pecuniary dealings by the licensee with officials of the Excise Department are absolutely prohibited.

- 12 The licensee shall not sell, transfer or sub lease the privilege conferred by the license without the previous sanction in writing of the Local Excise Authority. He shall surrender the license to the Local Excise Authority at the expiry of the period
- 13 The licensee shall be bound by any additional rules that may be prescribed under the Excise Laws, and if so required by the Local Excise Authority or by any officer authorized, by him, shall deliver up his license for annulment
- 14 Infraction of any of the conditions of the license either by the licensee or by any person in his employ will entail cancellation of the license
- 15 The licensee shall not import from any place outside Central India for sale under this license or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same
- 16 The General License Conditions shall not be deemed to apply to this license
- 17 On breach of any of the conditions of this license, or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority

Local Excise Authority,

Dated the _____ day of _____ 19____

Cantonment

I, _____
conditions

the abovementioned licensee, do hereby accept the foregoing

Counterpart

Signature

Date

Signature of witness

MIRROCCI

Date

Signature

I,
deponent,

do hereby certify that the foregoing is a true and correct copy of the original as the same appears from the records of the court.

Witness my hand and seal of office at the City of New York, this 1st day of January, 1901.

Notary Public

By

Notary Public

Notary Public

I, the undersigned, do hereby certify that the foregoing is a true and correct copy of the original as the same appears from the records of the court.

Witness my hand and seal of office at the City of New York, this 1st day of January, 1901.

Notary Public

By

Notary Public

Notary Public

FORM No F. 1. 7

License to a druggist or other firm or person specially approved by the Local Excise Authority for the possession, bottling and sale of pure rectified spirits

Under paragraph (11) (g) of Rule 1
 payment of a fee of Rs. 5, the receipt
 granted to you
 during the year ending on
 to the following conditions to be observed by you, viz —
 10, subject

Conditions

1 The privilege extends only to the possession, bottling and sale of rectified spirit, which means pure rectified spirit imported from foreign territories by sea or manufactured in this country and excised at the tariff rate of duty on plain spirit
 2 No more than five imperial gallons of rectified spirit (or such larger quantity as the Excise Commissioner may specially authorize) shall be possessed at a time
 3 The sale of rectified spirit otherwise than for bona fide medical, industrial and scientific purposes is prohibited
 4 Save with the sanction of the Excise Commissioner not more than one reputed pint of rectified spirit shall be sold in one transaction to any private individual nor more than three imperial gallons to any Hospital under Government supervision
 5 If the licensee holds any other license for the sale of foreign liquor on the same premises, he must keep his accounts of transactions under it separate from those under this license
 6 The licensee shall not import from any place outside Central India for sale under this license or under any similar license in any area in Central India any Indian made foreign spirits or Indian made foreign fermented liquors unless he has previously obtained from the licensing officer a permit to purchase the same
 7 With the exception of conditions Nos. 10, 21, 22 and 23 the General License Conditions shall not be deemed to apply to this license

8 On breach of any of the conditions of this license or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder this license may be cancelled by the Local Excise Authority

Dated the day of 19
 Local Excise Authority
 Cantonment

Counterpart

1, the above mentioned license, to him by accept the foregoing conditions

Signature

Date

Signature of witness

Form No. F. L. 8.

License for the wholesale vend of Indian-Made Foreign Liquors.

Under paragraph (iv) (h) of Rule I of the Foreign Liquor Rules in consideration of the payment of Rs. 50, license is hereby granted to Messrs. _____ to vend Indian-made foreign liquor by whole year sale from the Warehouse situated at Nowgong in the Cantonment of Nowgong during the ending _____ 19 _____, subject to the following conditions to be observed by you :—

Conditions.

1. The licensee shall sell Indian-made foreign liquor only to holders of a license for the vend of foreign liquor and to regimental units in the Administered Areas of Central India.
2. No foreign liquor shall be sold except after prepayment of duty at a Treasury in the Administered Areas of Central India.
3. No whisky, brandy or rum shall be stocked or sold at a strength of less than 25° U.P. and no gin at less than 35° U.P. Liquor shall only be sold in sealed or capsuled receptacles.

4. Every receptacle which is issued from the premises containing spirit manufactured locally must be conspicuously labelled and branded with the words "Spirit Manufactured in India."
5. The licensee is prohibited from bottling foreign spirit or foreign fermented liquor or rectifying or compounding foreign spirit by purifying or colouring or flavouring or mixing any material therewith.

6. No bottle of less than twelve fluid ounces capacity shall be used for bottling.
7. No quantity less than two gallons or twelve reputed quart bottles at a time of each kind of spirits shall be sold or supplied.
8. The licensee is also bound by the General License Conditions except Nos. 2, 4, 5, 7, 8, 10, 11, 13, 15, 16, 17, 18, 22, 24, 25 and 26.

9. On the breach of any of the conditions of the license or of the provisions of the Excise Regulation, 1915, or the rules made thereunder, this license may be cancelled by the Excise Commissioner.

Excise Commissioner. _____
Dated the day of _____ 19 _____.

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature

Date

Signature of witness

Form of pass for the import of Indian made Foreign liquor
(To be recorded in the Issuing Officer's Office)

No. of

Date.

Name of Importer

Address of Importer

Name and place of Distillery or Warehouse from which liquor is to be imported.

Place of import

No and situation of licensed shop

Particulars of liquor to be imported

Description of liquor	Quantity	Alcoholic strength
Imperial Gallons		
	Bulls	Bottles

Purpose of import

Amount of duty payable in the province of export for subsequent transfer to the Central India Administration

Route by which liquor is to be imported.

Date up to which pass will be in force

Local Excise Authority

Form of pass for the import of Indian made Foreign liquor

(To be forwarded to the Chief Excise Authority of the district of export)

No. of

Date

Mr

of

Is authorized to

import subject to the rules published in the Central India Agency Notification No. dated on prepayment of duty into the Treasury at the Province of export for subsequent transfer to the Central India Administration the undermentioned quantity —

Description of liquor	Quantity	Alcoholic strength
Bulls		
	Bottles	

The liquor will be imported from the bonded warehouse at

Province of licensed shop situated at

This pass will remain in force up to the evening of

Local Excise Authority

Form of pass for the import of Indian made Foreign liquor

(For the importer to be presented by him to the Chief Excise Authority of the district of export)

No. of

Date

Mr

of

Is authorized to

import subject to the rules published in the Central India Agency Notification No. dated on prepayment of duty into the Treasury at the Province of export for subsequent transfer to the Central India Administration, the undermentioned quantity —

Description of liquor	Quantity	Alcoholic strength
Bulls		
	Bottles	

The liquor will be imported from the bonded warehouse at

Province of licensed shop situated at

This pass will remain in force up to the evening of

Local Excise Authority

II.

[REVERSE].

Details of liquor issued from the Distillery or bonded warehouse at . . .

	Description of liquor.
	Cask, drum or package No.
G.	Registered capacity.
G.	Actual contents.
	Thermometer indication.
	Hydrometer indication.
	Strength.
	Proof gallons.
	Remarks.

Date.

Signature

Officer in charge of distillery or bonded warehouse at . . .

III.

Details of liquor issued from the Distillery or bonded warehouse at . . .

	Description of liquor.
	Cask, drum or package No.
G.	Registered capacity.
G.	Actual contents.
	Thermometer indication.
	Hydrometer indication.
	Strength.
	Proof gallons.
	Remarks.

Date

Signature

Officer in charge of distillery or bonded warehouse at . . .

Register of bonds executed by distillers for the export of spirits in bond from the Cox Distillery at Hongkong

1	Name of distillers
2	Date of bond
3	Amount of bond
4	Purpose for which removed
5	Permit No and Date
6	Proof gallons
7	Place to which removed
8	Amount of duty on the quantity shown in Column 6 at the prescribed rate
9	Date of verification
10	Proof gallons
11	Found
12	Allowed
13	Excess
14	Duty on excess wastage
15	Payment of duty on excess wastage. Give name of treasury with number and date of treasury receipt
16	Balance of bond available after each transaction
17	Initials of Distillery Inspector

FORM F. L. 12.

Statement showing the issues of duty-paid Indian made foreign liquor in bottles from the Cox Distillery at Nongong to the.....Province
for the quarter ending.....

No. of export pass.	Date of issue.	Name and full address of consignee.	Quantity issued.					Rate of duty per proof gallon.	Amount of duty collect- ed and refundable to the province of consumption (Column 7 × Column 8).	Remarks.
			Description, i.e., Rum Whisky, Brandy or Gin.	Number of		* Equiva- lent proof gallon.	7				8
1	2	3	4	Quarts.	Pints.			5	6	9		10

NOTE.—* The proof Gallonage should be calculated on the quantity in ounces actually issued in each case at nominal issue strength (25 U. P. in the case of Rum, Brandy and Whisky and 35 U. P. in the case of Gin).

MI0001

20

FORM F. L. 13.

Account of foreign spirit and foreign fermented liquor at the shop of

Form F. L. 13.

for the month of 19 .

Opening Balance Receipts. (Here enter date of receipt and source of supply.)	Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Quarts.		Pints.		Remarks.
	1		2		3		4		5		6		7		8		9		10		11												

SALES OF THE MONTH.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Total Sale

Closing Balance

• •

• •

Signature of Licensee

Date _____

Daily Account of Receipts, Sales and Balance of Foreign Liquor.

Name of Licensee.

Station.

Date.	Particulars.	Malt Liquor.				Tonic wines.		Other wines.		Spirits.				Liquors.		Various as milk punch, Vermouth, etc.		For each consignment received.
		Imported.		Country Brewed.						Imported.		Indo-European.						
		Bulk.	Bottled.	Bulk.	Bottled.	Quarts.	Pints.	Quarts.	Pints.	Bulk.	Bottled.	Bulk.	Bottled.	Quarts.	Pints.	Quarts.	Pints.	Permit No. and date. Source of supply.
1	2	Gallons. 3 Drams	Quarts. 4 Pints.	Gallons. 5 Drams.	Quarts. 6 Pints.	7	8	9	10	11	12	13	14	15				

Note.—In column 2 the side heads "Balance", "Receipts", "Sales" should be entered one below the other daily.
A separate line against "Receipts" should be entered up for each consignment received.
A total of receipts and of sales should be struck at the end of each month.
Information in Form F L 15 should be sent monthly to the Local Exam Authority.

FORM F. L. 15.

Statement showing the sales of various classes of foreign liquors at.....shop during the month of.....19 ..

Particulars.	Malt liquor.		Wines.	Spirits.		Liquors.	Vermouth.	Remarks.
	Imported.	Country brewed.		Imported.	Indo-European.			
1	2	3	4	5	6	7	8	9
Balance in hand at the commencement of the month.								
Quantity since received	..	..				
Quantity sold during the month								
Amount realized	..	..				
Balance of liquor in hand	..	..				

Dated.....

The.....

Foreign Liquor Licensee.

Register of Foreign Engraved Fells.

Value of license

153

Statement showing the import of Indian made foreign liquor from the United Provinces in the.....

•

From Commissioner in C. I. and Adviser on Exotic and Opium Affairs in Rajputana, Indore, for information with passes

Local Exoiso Authority.

Form F. L. 18.
Statement showing the amount of license fee realized under fee per-bottle system in the during the month of ..

Serial No.	Name of licensee	Quantity of Malt Liquor		Other foreign liquor Imported.		Amount of license fee		Remarks.
		Qu.	Pnts.	Qu.	Pnts.	Rs.	P.	

FORM F. L. 19.

Quarterly Statement showing the quantity of beer made in India exported from the Punjab in the during the quarter ending 19 .

Details of the Distillery, Brewery or wholesale vend from which exported and the District in which situated.	Details of pass under which "exported."		Total quantity exported.							Remarks.
	No.	Date.	Indian made foreign liquor.	Country spirit.	Rectified spirit.	Total quantity of beer exported in gallons.	Transit wastage of 6 per cent. (for Solan Brewery).	Net quantity exported.	Duty rate.	Duty.

Forwarded to the Excise and Opium Commissioner in C. I. and Adviser on Excise and Opium Affairs in Rajputana, Indore, for information, in duplicate with reference to his letter No..... with..... export passes.

Local Excise Authority.

Form F L 20

Statement of Licenses for the Sale of foreign spirit and fermented liquor granted or in force in.....during the quarter ending

Place	Serial No. of license.	Date of grant of license	Name of licensee	Description of license.						Period of license.		Fee payable		Remarks.
				Can be taken	Whole sale	Retail off	Retail on or Hotel	Pay by retail license.	Occasional	from	To	During quarter	for the period of license	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Forwarded to the Excise and Opium Commissioner in Central India and Adviser on Excise and Opium Affairs in Rajputana, Indore, for information
No

dated the

19 .

Local Excise Authority—

How
New Form
Indore Civil Area

..... for the month of

Distillery Inspector, Nongong.

Form IV-B.

Abstract statement of issues of duty paid spirit for the purpose of compounding for the month of

1	Quantity of spirit issued in terms of London proof.	2	Duty realized
Gallons	Hk. A. P.		

The figure in column 1 agrees with the total in column 9 of Register I-A, and the figure in column 2 with the total in the remarks column of the same register.

Distillery Officer.

FORM XIV-A.

FORM XIV-A.

(To be returned, after filling in the endorsement, to the applicant.)

(To be retained for record by the officer receiving the payment.)

To the
Please to receive the sum of Rs.
being duty at the tariff rate on
proof gallons of spirit to be issued from
the Nowgong distillery for purposes of
compounding.

To the
Please to receive the sum of Rs.
being proof
gallons of spirit to be issued from the
Nowgong distillery for purposes of compounding.

Signature of distillery licensee.

Signature of distillery licensee.

Date

Date

Received the sum of Rs.
being the duty on
proof gallons of spirit to be issued for purposes of compounding.

Received the sum of Rs.
being the duty on
proof gallons of spirit to be issued for purposes of compounding.

Signature of official actually receiving the payment.

Signature of official actually receiving the payment.

Initials of departmental clerk.

Initials of departmental clerk.

Countersignature of responsible officer.

Countersignature of responsible officer.

Date

Date

For use in the distillery

Quantity of spirit issued—

Date of issue—

Number of vat from which issued—

APPENDIX D (f).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page
Form D. S. 1.	License for the sale of spirit denatured with light caoutchoucine and mineral Pyridine bases.	149 (3).	231-232
Form D. S. 2	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	149 (3).	233-234
Form D. S. 3	Permit to import denatured spirit	149 (8).	235
Form D. S. XXII.	Pass for the removal of denatured spirit from the distillery.	156 (52).	236-237
Form D. S. XXIII.	Register showing account of denatured spirit.	156 (52).	238
Form D. S. XXIII A.	Compilation Register of denatured spirit (in bulk gallons).	156 (52).	238
Form D. S. XXIV.	Register of approved denaturants	156 (52).	239
Form D. S. 1	License for the retail vend of denatured spirit. <i>Licenses and Forms prescribed for the Railway Lands only.</i>	268 (2).	..
Form D. S. 2	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	268 (2).	..
Form D. S. 3	Permit to import Denatured spirit	268 (7).	..

NOTE.—The licenses for Railway lands are the same as for Administered areas except that the words "street in the cantonment of".....in the preamble should be scored out.

License for the sale of spirit denatured with light caustic soda and mineral pyridine bases.

Under rule 4 of the Denatured Spirit Rules, license is hereby granted to
 vend denatured spirits in your premises situated in _____ street in the Canton-
 ment of _____, during the excise year ending the _____ 19 _____, in consid-
 eration of a fee of Rs. 15 to be paid in advance, subject to the following conditions and
 stipulations to be observed by you, viz —

Conditions.

1. This license extends only to the sale of denatured spirit with light caustic soda and mineral pyridine bases.
2. No more than 2 gallons of the spirit shall be sold in one day to any unlicensed person.
3. The licensee shall procure his supplies of denatured spirit either—

- (a) by direct importation from foreign sea in accordance with the law and rules regulating such import, or
- (ii) by purchase from a person licensed under the law and rules in force in the place for which such person is licensed and in the areas through which the spirit passes in transit.
- (iii) by purchase from a person licensed under any law in force in British India for the sale of denatured spirit, in accordance with the law and rules in force in the place for which such person is licensed and in the areas through which the spirit passes in transit.
- (iv) from a distillery licensed under the regulation in accordance with the rules in force under the regulation for the issue of denatured spirit from the distillery.

4. The licensee shall not have in his possession at any one time denatured spirit in any quantity in excess of one hundred gallons.
5. No denatured spirit shall be sold before sunrise or after 9 o'clock at night.
6. Every bottle, jar or cask containing denatured spirit recovered into or kept for sale in the shop, shall be conspicuously labelled or branded with the words "Made and denatured in India", or "Made in _____", as the case may be.
7. The denatured spirit shall not be of less strength than fifty degrees over proof.
8. If the licensee also holds a license for the sale of any other kind of spirit he shall store, keep and expose for sale the denatured spirit in a part of the licensed premises quite separate from any part in which any other spirit is stored, kept or exposed for sale.
9. The licensee shall keep a correct account of the daily sales in the following form and shall submit an abstract thereof at the end of each quarter to the office of the Local Excise Authority. Such account and the stock of spirit with

APPENDIX D (f).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page
Form D. S. 1.	License for the sale of spirit denatured with light caoutchoucine and mineral Pyridine bases.	149 (3).	231-232
Form D. S. 2	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	149 (3).	233-234
Form D. S. 3	Permit to import denatured spirit	149 (8).	235
Form D. S. XXII.	Pass for the removal of denatured spirit from the distillery.	156 (52).	236-237
Form D. S. XXIII.	Register showing account of denatured spirit.	156 (52).	238
Form D. S. XXIIIA.	Compilation Register of denatured spirit (in bulk gallons).	156 (52).	238
Form D. S. XXIV.	Register of approved denaturants	156 (52).	239
Form D. S. 1	License for the retail vend of denatured spirit. <i>Licenses and Forms prescribed for the Railway Lands only.</i>	268 (2).	..
Form D. S. 2	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	268 (2).	..
Form D. S. 3	Permit to import Denatured spirit	268 (7).	..

NOTE.—The licenses for Railway lands are the same as for Administered areas except that the words "street in the cantonment of" in the preamble should be scored out.

license for the sale of spirit denatured with high causticousness and mineral pyridine bases

Under rule 4 of the Denatured Spirit Rules, license is hereby granted to
 vend denatured spirits in your premises situated in _____ street in the Canton-
 ment of _____, during the excess year ending the _____ 19 _____, in consider-
 ation of a fee of Rs 15 to be paid in advance, subject to the following conditions and
 stipulations to be observed by you, viz —

Conditions

1. This license extends only to the sale of denatured spirit with high causticousness
 and mineral pyridine bases

2. No more than 2 gallons of the spirit shall be sold in one day to any unlicensed
 person

3. The licensee shall procure his own plant of denatured spirit either—

(i) by direct importation from abroad as in accordance with the law and rules
 regulating such import, or

(ii) by purchase from a person licensed under any law in force in British India
 for the sale of denatured spirit, in accordance with the law and rules in
 force in the place for which such person is licensed and in the areas
 through which the spirit passes in transit,

(iii) from a distillery licensed under the regulation in accordance with the rules
 in force under the regulation for the issue of denatured spirit from the
 distillery

4. The licensee shall not have in his possession at any one time denatured spirit
 in any quantity in excess of one hundred gallons

5. No denatured spirit shall be sold before sunrise or after 9 o'clock at night.

6. Every bottle, jar or cask containing denatured spirit recovered into or sent out
 sale in the shop, shall be conspicuously labelled or branded with the words
 "Made and denatured in India", or "Made in _____" as the case may be

7. The denatured spirit shall not be of less strength than fifty degrees over proof.
 8. If the licensee also holds a license for the sale of any other kind of spirit, he shall
 store, keep and expose for sale the denatured spirit in a part of his premises
 premises quite separate from any part in which any other spirit is kept or exposed for sale

9. The licensee shall keep a correct account of the daily sales in the _____ and shall submit an abstract thereof at the end of each quarter to the _____ of the Local Excise Authority. Such account and the book of spirit

APPENDIX D (f).

Serial No. of Form.	Name and description of Form.	Paragraph of Volume I where prescribed.	Printed at page
Form D. S. 1. ..	License for the sale of spirit denatured with light caoutchoucine and mineral Pyridine bases.	149 (3).	231-232
Form D. S. 2 ..	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	149 (3).	233-234
Form D. S. 3 ..	Permit to import denatured spirit ..	149 (8).	235
Form D. S. XXII. .	Pass for the removal of denatured spirit from the distillery.	156 (52).	236-237
Form D. S. XXIII.	Register showing account of denatured spirit.	156 (52).	238
Form D. S. XXIIIA.	Compilation Register of denatured spirit (in bulk gallons).	156 (52).	238
Form D. S. XXIV.	Register of approved denaturants ..	156 (52).	239
Form D. S. 1 ..	License for the retail vend of denatured spirit. <i>Licenses and Forms prescribed for the Railway Lands only.</i>	268 (2).	..
Form D. S. 2 ..	License for the purchase and possession of spirit denatured with light caoutchoucine and Pyridine bases by varnish makers and others.	268 (2).	..
Form D. S. 3 ..	Permit to import Denatured spirit ..	268 (7).	..

NOTE.—The licenses for Railway lands are the same as for Administered areas except that the words “...street in the cantonment of”.....in the preamble should be scored out.

License for the sale of spirit denatured with light camphoraceous and mineral pyridine bases.

Under rule 4 of the Denatured Spirit Rules, license is hereby granted to
 and denatured spirit in your premises situated in _____ street in the Canton-
 ment of _____, during the _____ year ending the 19 _____ in consider-
 ation of a fee of Rs 15 to be paid in advance, subject to the following conditions and
 stipulations to be observed by you, viz —

Conditions.

- 1 This license extends only to the sale of denatured spirit with light camphoraceous and mineral pyridine bases
- 2 No more than 2 gallons of the spirit shall be sold in one day to any unlicensed person
- 3 The licensee shall procure his own line of the denatured spirit either—
 - (i) by direct importation from foreign countries in accordance with the law and rules regulating such import, or
 - (ii) by purchase from a person licensed in accordance with the law and rules for the sale of denatured spirit, in accordance with the law and rules in force in British India through which it is imported under any law in force in British India for the sale of denatured spirit, in accordance with the law and rules in force in the place for which such person is licensed and in the area through which it is imported in transit.
- (iv) from a distillery licensed under the regulation in accordance with the rules in force under the regulation for the sale of denatured spirit from the distillery

4 The licensee shall not have in his possession at any one time denatured spirit in any quantity in excess of one hundred gallons

5 No denatured spirit shall be sold before sunrise or after 9 o'clock at night

6 Every bottle, jar or cask containing denatured spirit received into or kept for sale in the shop shall be conspicuously labelled or branded with the words "Made in India", or "Made in _____", as the case may be

7 The denatured spirit shall not be of less strength than 45% by volume

8 If the licensee also holds a license for the sale of denatured spirit in a shop, he shall keep and expose for sale in a separate premises quite separate from any part in which he is licensed to sell

9 The licensee shall keep a correct account of the sale of denatured spirit and shall submit an abstract thereof at the end of each year to the Local Excise Authority

his license shall be produced immediately on demand for inspection by the Local Exercise Authority or any other officer not below the rank of Sub-

10. With the exception of conditions Nos. 1, 3, 6, 7, 11, 12, 17, 18, 19, 21 and 24 the General License Conditions shall not be deemed to apply to this license.

11. On breach of any of the conditions of this license, or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority.

I, _____, the above mentioned licensee do hereby accept the foregoing conditions.

Signature of Witness

License for the purchase and possession of spirit denatured with light caustic soda and pyridine bases by various makers and others

Under Rule 6 of the Denatured Spirit Rules license is hereby granted to purchase denatured spirit in quantities exceeding 2 gallons and to possess the same for use in the manufacture of at your factory situated in _____, during the next year ending _____, subject to the following conditions —

Conditions

1. This license extends only to the possession and use of spirit denatured with light caustic soda and pyridine bases and not to its sale

2. The licensee shall procure his supplies of denatured spirit either —

(i) by direct importation from beyond sea in accordance with the law and rules regulating such import, or

(ii) by purchase from a person licensed under these rules for the sale of denatured spirit, or

(iii) by purchase from a person licensed under any law in force in British India for the sale of denatured spirit, in accordance with the law and rules in force in the place for which such person is licensed and in the area through which the spirit passes in transit, or

(iv) from a distillery licensed under the regulation in accordance with the rules in force under the regulation for the issue of denatured spirit from the distillery.

3. The licensee shall not have in his possession at any one time more than _____ gallons of denatured spirit.

4. The denatured spirit shall not be of less strength than fifty degrees over proof.

5. The denatured spirit shall be kept only in the place of business and shall not be sold, nor utilized otherwise than for the purpose of the trade or business for which the license is granted nor shall it be transferred to any other person without the Local Excise Authority's permission.

etc., as may be required by him

7. Every bottle, jar or cask containing the denatured spirit received into the factory shall be conspicuously labelled or branded with the words "Mado and denatured in India" or "Mado in _____ and denatured in _____", as the case may be.

8. A correct account shall be kept of the daily transactions under this license in the following form. Such account, together with the stock of spirit and license, shall be pro-

9. On breach of any of the conditions of this license, or of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority.

I, _____, the above mentioned licensee do hereby accept the foregoing conditions.

Signature of witness

Original.

Permit to import denatured spirit

No. of permit.

Date of issue.

Name of person authorized to import

Place from which to be imported

Destination of spirit.

Quantity of spirit to be imported.

Period of validity of permit

*Signature of Local Excise Authority**Duplicate.*

Permit to import denatured spirit

No. of permit.

Date of issue.

Name of person authorized to import

Place from which to be imported.

Destination of spirit

Quantity of spirit to be imported.

Period of validity of permit.

Signature of Local Excise Authority.

FORM D. S. XXIII.

Register of denatured spirit (in bull gallons).

Date.	Opening balance.	Denatured.	Total.	Issued.	Serial Number of —		Wastage.	Balance.
					Permit to import.	Pass in Form XXII.		
1	2	3	4	5	6	7	8	9
	Gallons.	Gallons.	Gallons.	Gallons.			Gallons.	Gallons.

FORM D. S. XXIII-A.

Compilation Register of denatured spirits (in bull gallons).

Month.	Opening balance.	Denatured during month.	Total.	Issued during month	Wastage.	Balance.
1	2	3	4	5	6	7
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.

[illegible]

Serial No of Form	Name and description of Form	Paragraph of Volume I where prescribed	Printed at page
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H D II	Special license for the possession or transport of in toxicating drugs in excess of the limit of power.	184 (2)	243
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License for the retail vend of Hemp-drugs and for the preparation and retail sale of Bhanga
preparations, i.e., Majun and Gutka.

Under Rule _____, Notification No. _____, dated the _____

in consideration of a fee of Rs. _____ license for the retail sale of Bhanga Chharas and its pre-

parations, in the shop at _____ Cantonment, is hereby granted to

son of _____, caste _____, resident of _____, on the _____ conditions hereto annexed.

1. This license is current from _____ to _____

2. The licensee shall pay to Government on account of this license the sum of Rs. _____

in the following instalments (in addition to the sum of Rs. _____ being one-sixth of the sum annually payable—already deposited by the licensee, which, if it be not immediately forfeited by the licensee for default or breach of some other conditions of this license, shall be set off against the 11th and 12th instalments), viz:—

On the 1st of _____

Name of month. _____ Rs. _____

The license fee shall be paid at the Treasury. No remission or abatement under this condition shall be claimable except in accordance with the provisions of Section 31 of the Regulation or of rule 8 of the General License Conditions.

3. No hemp-drugs shall be possessed or sold except such as shall have been obtained in accordance with the provisions of the Regulation and of the rules made thereunder, or preparations (i.e., Majun and Gutka) prepared from bhanga so obtained and the Ganja, Bhanga and Chharas offered for sale as such shall not be adulterated.

NOTE.—The licensee will be permitted to obtain supplies of Ganja from Samawad unless specially permitted by the Excise Commissioner to obtain them from elsewhere. He may import Bhanga from Indore or Farukhabad or any of the districts in the United Provinces from which the export of Bhanga is permitted. He will be permitted to sell Bhanga Chharas only at the price of annas _____ per tola.

4. Sales shall be made only at the premises for which this license is granted and not elsewhere and consumption of the drug on the premises shall not be permitted. No sale shall be made before 7 A.M. or after 9 P.M.

5. The licensee shall also be bound by the General License Conditions and by such subsidiary orders and instructions as are consistent with these conditions and as may be issued by the Excise Commissioner for carrying them out.

6. (i) The contractor shall keep in stock in the Alhwa warehouse in addition to the stocks required by him for local consumption, at least half a maund of Bhanga and half a maund of Ganja of good quality for supply to the contractors of the States of Central India. The Bhanga and Ganja shall be supplied at the warehouse at cost price (including freight and other incidental charges) plus one anna per rupee commission. The cost price will be certified by the Excise Inspector after examining the contractor's invoices.

In license for the Alhwa Cantonment only.

(ii) The contractor shall also, on receipt of at least 30 days' notice supply at the above warehouse, on similar terms any larger quantity of Bhanga or Ganja not exceeding 5 maunds at a time that may be required by any of the foregoing States

(iii) The Excise Inspector will be responsible for seeing that the Bhanga and Ganja so stocked and supplied are of good quality, and for promptly reporting any defects to the Local Excise Authority

7 On breach of any of the above conditions or any of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, this license may be cancelled by the Local Excise Authority

Date _____
Local Excise Authority

Cantonment _____

Counterpart _____

I, _____, the abovementioned licensee, do hereby accept the foregoing conditions

Signature _____

Date _____

Signature of Witness _____

Special license for the possession or transport of intoxicating drugs in excess of the limit of possession.

Under rule 2 of the Hump drugs rules special license is granted to

son of , estate , resident in , for

This license is subject to the conditions noted below and is current for days.

Date _____

Signet

Exercice Commissionner.

Conditions.

1. The license and the drugs shall be produced for inspection on the demand of any Police or Excise Officer of rank not lower than that of Sub-Inspector.
2. No sale of the drugs shall be made under cover of this license.
3. On breach of any of the above conditions or any of the provisions of the Excise Regulation, 1915, or of the rules made thereunder, the license may be cancelled by the Excise Commissioner.

Register of drugs imported and removed

讨论

NOTE.—In the columns for weight of drug the weight ascertained in accordance with rules 9—12 will be recorded.

FORM II.

Stock account of Ganja in the warehouse at Bhang
Charas

Date.	General Account.				Details of Sales.						Remarks (e.g., No. and date of permit or pass authorizing import or export).
	Particulars of balance, receipts, sales, etc.	Quantity.		Name of retail vendor.	Shop for which purchased.	Quantity.		Duty paid.	Number and date of Treasury challan receipted.	Initial of the Warehouse Officer.	
		Serial number of packages.	Weight.			Serial number of packages.	Weight.				
1	2	3	4	5	6	7	8	9	10	11	12

- NOTES.—(1) Each package deposited will have assigned to it a separate registered number in column 3 at the time of receipt of each consignment and its weight separately recorded in column 4.
- (2) In the case of drugs destroyed as unfit for use the date of destruction shall appear in column, 1, the word "destroyed" instead of "issued" in column 2, the quantity destroyed in column 3 and full particulars in the column of remarks.
- (3) Every page in the register shall be numbered.
- (4) In the case of drugs removed without payment of duty under Rule 27, the word "duty free" will be entered in columns 9 and 10 and reference to the order permitting such removal and to the permit or pass under which the drugs were removed will be given in the column for remarks.
- (5) Either a certain number of pages shall be allotted for each kind of drug stored or a separate register maintained for each.

Form III.

Pass book of drugs deposited in warehouse.

Name of depositor

Description of drug

1	2	3	4	5	6	7
Registered number of package.	Registered weight of package.	Date of deposit.	Initial of officer in charge of warehouse.	Date of drawal with.	Initials of officer in charge of warehouse	Remarks.
	M. L. C.					

Notes.—(1) A separate set of pages will be allotted to each description of drug deposited.
 (2) Each package must be separately entered with its registered number and weight, which will be obtained from the personal register of deposits and withdrawals.

FORM IV.

To

The Officer in charge of the Treasury at

Rs. A. P.

Please to receive the sum of _____ being the amount of duty on the hemp drugs specified below :—

Viz :—

Rs. A. P.

being the duty at _____ per seer on _____ seers of _____

” ” ” ” ” ” ” ” ” ”

” ” ” ” ” ” ” ” ” ”

Signature

Date

Received as per Treasury Receipt No. _____ the sum of _____ being the amount of duty on the intoxicating hemp drugs specified above.

Signature of Treasury Officer

Seal of Treasury

Date

FORM IV.

To

The Officer in charge of the Treasury at

Rs. A. P.

Please to receive the sum of _____ being the amount of duty on the hemp drugs specified below :—

Viz :—

Rs. A. P.

being the duty at _____ per seer on _____ seers of _____

” ” ” ” ” ” ” ” ” ”

” ” ” ” ” ” ” ” ” ”

Signature

Date

Received as per Treasury Receipt No. _____ the sum of _____ being the amount of duty on the intoxicating hemp drugs specified above.

Signature of Treasury Officer

Seal of Treasury

Date

FORM V.

Receipt for warehouse dues.

No. , date.	(1) Name of depositor.	(2) Registered numbers and weight of packages.	(3) Period of retention in warehouse.	(4) Dues realized.	Signature

Register of dues in the warehouse.

FORM VI.

1	Date of receipt.
2	From whom received.
3	Registered numbers of packages and weight thereof.
4	Date of deposit.
5	Date of withdrawal.
6	Period of retention.
7	Dues realized.
8	Number and date of receipt granted.
9	Initials of officer in charge of warehouse.
10	Number and date of Treasury receipt showing credit to Government.
11	Remarks.

FORM VII.

Abstract Statement of receipts, withdrawals and balances of drugs in the warehouse at for the month of

	Charas.		Ganja.				Bhang.	
			Central India.		Bengal.			
	No. of packages.	Weight.	No. of packages.	Weight.	No. of packages.	Weight.	No. of packages.	Weight.
1	2	3	4	5	6	7	8	9
Balance in store at commencement of month								
Received as per Register I	..	M. s. e.		M. s. c.		M. s. c.		M. s. c.
Ditto ditto II	..							
Total	..							
Removed as per Register I	..							
Ditto ditto II	..							
Balance in store at end of month	..	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Amount of duty realised on drugs removed during the month as per Registers I and II.								

NOTE.—The entry will protect the opium or other drugs only up to the time allowed and so long as they are carried by the prescribed route and bulk remains unbroken.

here his counter signature is
a warehouse or district of

it for the import of drugs.

Mid. ar. ch.

Copy only will not protect
consignment.

drugs only if exported from
run entered in that behalf
in drugs in force in the State
only for the period between
rugs from the warehouse or
broken in transit.
carried will be specified in the
as far as possible, by rail.
by railway or by railway
and carried in the custody
be consigned direct to the
of the consignment, who
great road cover, to the same
on in charge of the consigna-
office of the officer by
crised, and there produced
into in terms of Government
no consignment will be re-
from Native States that
ed in terms of Government
in India, all excise duties in
drugs imported from Native
the exporting State, will be
administration of State

Serial No.

Form LX.

Q 1 Imp. State.

Political Agency

as the case may be).

up the particulars of the drug reported.
indicated in note d. The officer verified for the
will record in the space provided for the purpose.
tion and return the permit to the person
ment, to the officer in whose name it was issued.
the officer in charge of the district for
Agent in cases where the consignment is
after recording on it the date of receipt
forwarding it to the warehouse or other

1. Description of drug
2. Quantity of drug
3. Name of person or firm
4. Warehouse or other place
5. Destination of drug
6. Route by which to be carried
7. Date by which to be exported
8. Period allowed for arrival at destination of export
9. Name of person to be in charge of consignment
10. Officer by whom permit is issued
11. Address of person to whom permit is to be sent
- Signature of officer issuing permit
- Official designation
- Seal
- Date
- Seal
- Date
- Signature of person in charge of warehouse
- Official designation
- Seal
- Date

1. The permit shall be issued in duplicate.
and subject to the law and rules of the
State of destination. It must be
collected in that State before the export
distinct of export, and before the
are returned to the warehouse or
3. The permit shall be issued in duplicate.
the permit. It shall be for the
4. All drugs must be carried by
outage, and shall be carried in
of the railway for export. It shall be
5. If the drug is to be carried by
office of the railway. It shall be
6. All drugs must be carried by
made in the State of export and
7. In the case of drugs imported from
force in the exporting State, and in the
States, all export duties or royalties
payable by the importer to the
the State of destination.

FORM III — Daily register of Excise Receipts on account of license fees, duty on intoxicating drugs, and miscellaneous items

Amount paid on account of license fees for																		Duty on				Miscellaneous													
1	Date	12	Number of Treasury receipt	3	Name of payer	4	Retail sale of country spirit	5	Retail sale of foreign spirit	6	Wholesale sale of foreign spirit	7	Manufacture and sale of fermented liquors	8	Sale of opium	9	Sale of hemp drugs	10	Opium	11	Whang	12	Cash	13	Charms	14	Importation of goods	15	Sale proceeds of excises and articles	16	Sale proceeds of excises and articles	17	Other items	18	Total
						Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.	Rta. a. p.

Form No. VI.

Chalan No. —————

(C. A. C. Article 5.)

Chalan cash paid into

Treasury

on

19 .

Name of person paying the money.	Amount paid (in words and figures).
* On account of	
Name of person actually tendering the cash.	Date
Head of account.	

Received from

Ruppes (

to the credit of Government as stated herein.

Treasurer.

Accountant.

Treasury Officer.

NOTE 1.—Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer except for cash and cheque paid for service stamps which should always be signed by the Treasury Officer see Articles 5 and 98, C. A. C.

NOTE 2.—If convenient, the particulars of the amount tendered can be given on reverse.

In case of "Duty on Impressing Documents" the amount creditable to each of the following detailed heads should be noted:—

(a) Duty on embossing one anna receipt and cheque stamps.

(b) Duty on documents voluntarily brought for adjudication (Section 31, Act II of 1899).

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.

(d) Other items.

Form VIII.

Statement showing the expenditure incurred by the Officer, In charge, Excise Department, during the month of 19 , under the various heads

Heads	Budget grant. 19 19	Expenditure			Remarks
		Last expenditure	Expenditure during the month	Total	
EXCISE.					
Pay of Officers—					
Duty allowance.					
Pay of Establishment—					
Inspector and ser- vants					
Allowances—					
T. A. of establish- ment					
Grain compensation					
Supplies and Services and contingencies					

Dated No 19

Officer In charge,
Excise Department

To

The Secretary to the Hon'ble the Agent to the Governor General
in Central India, Bhopore

FORM IX.

*Dated Neemuch/Mhow the**19 .*

Received from the Executive Officer, in charge excise, Mhow/Neemuch, the sum of
Rupees () .

On account of Excise Revenue Payable to $\frac{\text{Tonk}}{\text{Indore}}$ Darbar for the month of
19 , to be placed to the Credit of the Officer in charge of
Treasury, Indore.

Officer in charge, Military Treasure Chest,

Neemuch.
Mhow

Report of seizure or arrest under the Opium Act to be sent to the Excise Commissioner in Central India, Indore, through the
D. D. Act

Local Excise Authority by the Excise Inspector of the Cantonment in which the seizure or arrest occurs immediately on the seizure or arrest.

Date of seizure or arrest.	Place of seizure or arrest.	*Description and quantity of liquor or drug forming the subject matter of the case.		Particulars of persons arrested or known or suspected to have been concerned in the case.				Offences charged or believed to have been committed.
		Description.	Quantity.	Name.	Caste.	Residence.	Age.	
1	2	3	4	5	6	7	8	9
			Secrs. Tolas.					10

*e.g., Morphia, cocaine, opium, charas, ganja or bhang.

Brief summary of the case and of the action taken.

{Here should follow a brief statement of the principal facts of the case which should include the destination of the liquor or drug, if known, and any facts indicating whether the accused person is a professional smuggler, or a tool in the hands of others, and of the action taken or in progress }

No

Date

Signature and designation.

MIECCI

Report of seizure or arrest under the Excise Regulation to be sent to the Excise Commissioner in Central India, Indore, through the Local Excise Authority by the Excise Inspector of the Cantonment in which the seizure or arrest occurs immediately on the seizure or arrest.

Date of seizure or arrest.	Place of seizure or arrest.	*Description and quantity of liquor or drug forming the subject matter of the case.			Particulars of persons arrested or known or suspected to have been concerned in the case.				Offences charged or believed to have been committed.
		Description.	Quantity.		Name.	Caste.	Residence.	Age.	
1	2	3	4	5	6	7	8	9	10
			Secrs. Tolas.						

*e.g., Morphia, cocaine, opium, charas, ganja or bhang.

Brief summary of the case and of the action taken.

in progress.)

No

Date

Signature and designation.

MIEOOOI

Result of trial of case under the *Excise Regulation, I. of 1913*

Form P. 1

Commissioner in Central India and adviser on opium affairs for Central India and Nagpur, Indore, immediately after the decision of each case arising of a seizure or arrest effected within the Central India (Administrative Areas).

1	2	Description and quantity of liquor or drug forming the subject matter of the case		Particulars of accused					Offence charged	Date of decision of case	Result of case, including sentence inflicted and confiscation ordered (if any)
		Description	Quantity	Name	Caste	Residence	Age				
		7	1 3	6	7	8	9		10	11	12
			5e Ch								

* e g, Morphine, cocaine, opium ganja, charas, bang

* e.g., Morphia, cocaine, opium ganya, charas, bang

EXCISE MANUAL.

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